

**Fill in this information to identify your case:**

United States Bankruptcy Court for the:

Western District of Texas

Case number (if known): \_\_\_\_\_

Chapter you are filing under:

- ☐ Chapter 7  
☒ Chapter 11  
☐ Chapter 12  
☐ Chapter 13

☐ Check if this is an amended filing

**Official Form 101****Voluntary Petition for Individuals Filing for Bankruptcy**

06/24

The bankruptcy forms use *you* and *Debtor 1* to refer to a debtor filing alone. A married couple may file a bankruptcy case together—called a *joint case*—and in joint cases, these forms use *you* to ask for information from both debtors. For example, if a form asks, “Do you own a car,” the answer would be yes if either debtor owns a car. When information is needed about the spouses separately, the form uses *Debtor 1* and *Debtor 2* to distinguish between them. In joint cases, one of the spouses must report information as *Debtor 1* and the other as *Debtor 2*. The same person must be *Debtor 1* in all of the forms.

Be as complete and accurate as possible. If two married people are filing together, both are equally responsible for supplying correct information. If more space is needed, attach a separate sheet to this form. On the top of any additional pages, write your name and case number (if known). Answer every question.

**Part 1: Identify Yourself****1. Your full name**

Write the name that is on your government-issued picture identification (for example, your driver's license or passport).

Bring your picture identification to your meeting with the trustee.

**About Debtor 1:**Darren

First name

Keith

Middle name

Christensen

Last name

\_\_\_\_\_  
Suffix (Sr., Jr., II, III)**About Debtor 2 (Spouse Only in a Joint Case):**Rebecca

First name

Rene

Middle name

Christensen

Last name

\_\_\_\_\_  
Suffix (Sr., Jr., II, III)**2. All other names you have used in the last 8 years**

Include your married or maiden names and any assumed, trade names and *doing business as* names.

Do NOT list the name of any separate legal entity such as a corporation, partnership, or LLC that is not filing this petition.

\_\_\_\_\_  
First name\_\_\_\_\_  
Middle name\_\_\_\_\_  
Last name\_\_\_\_\_  
First name\_\_\_\_\_  
Middle name\_\_\_\_\_  
Last name\_\_\_\_\_  
Business name (if applicable)\_\_\_\_\_  
Business name (if applicable)Becca

First name

\_\_\_\_\_  
Middle nameChristensen

Last name

\_\_\_\_\_  
First name\_\_\_\_\_  
Middle name\_\_\_\_\_  
Last name\_\_\_\_\_  
Business name (if applicable)\_\_\_\_\_  
Business name (if applicable)**3. Only the last 4 digits of your Social Security number or federal Individual Taxpayer Identification number (ITIN)**xxx - xx - 2 0 0 3

OR

9 xx - xx - \_\_\_\_\_xxx - xx - 1 5 2 9

OR

9 xx - xx - \_\_\_\_\_

Debtor 1

**Darren Keith Christensen**

First Name Middle Name Last Name

Case number (if known) \_\_\_\_\_

**About Debtor 1:****About Debtor 2 (Spouse Only in a Joint Case):****4. Your Employer Identification Number (EIN), if any.**

EIN \_\_\_\_\_

EIN \_\_\_\_\_

EIN \_\_\_\_\_

EIN \_\_\_\_\_

**5. Where you live**

22007 Nameless Rd

Number Street

Leander TX 78641

City State ZIP Code

Travis

County

If your mailing address is different from the one above, fill it in here. Note that the court will send any notices to you at this mailing address.

14804 Rock Cliff Dr

Number Street

P.O. Box

Leander TX 78641

City State ZIP Code

**If Debtor 2 lives at a different address:**

22007 Nameless Rd

Number Street

Leander TX 78641

City State ZIP Code

Travis

County

If Debtor 2's mailing address is different from yours, fill it in here. Note that the court will send any notices to this mailing address.

14804 Rock Cliff Dr

Number Street

P.O. Box

Leander TX 78641

City State ZIP Code

**6. Why you are choosing this district to file for bankruptcy***Check one:*

☒ Over the last 180 days before filing this petition, I have lived in this district longer than in any other district.

☐ I have another reason. Explain.  
(See 28 U.S.C. § 1408.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

*Check one:*

☒ Over the last 180 days before filing this petition, I have lived in this district longer than in any other district.

☐ I have another reason. Explain.  
(See 28 U.S.C. § 1408.)

\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_  
\_\_\_\_\_

Debtor 1

**Darren Keith Christensen**

First Name Middle Name Last Name

Case number (if known)

**Part 2: Tell the Court About Your Bankruptcy Case****7. The chapter of the Bankruptcy Code you are choosing to file under***Check one.* (For a brief description of each, see *Notice Required by 11 U.S.C. § 342(b) for Individuals Filing for Bankruptcy* (Form 2010)). Also, go to the top of page 1 and check the appropriate box.☐ Chapter 7☒ Chapter 11☐ Chapter 12☐ Chapter 13**8. How you will pay the fee**☒ **I will pay the entire fee when I file my petition.** Please check with the clerk's office in your local court for more details about how you may pay. Typically, if you are paying the fee yourself, you may pay with cash, cashier's check, or money order. If your attorney is submitting your payment on your behalf, your attorney may pay with a credit card or check with a pre-printed address.☐ **I need to pay the fee in installments.** If you choose this option, sign and attach the *Application for Individuals to Pay The Filing Fee in Installments* (Official Form 103A).☐ **I request that my fee be waived** (You may request this option only if you are filing for Chapter 7. By law, a judge may, but is not required to, waive your fee, and may do so only if your income is less than 150% of the official poverty line that applies to your family size and you are unable to pay the fee in installments). If you choose this option, you must fill out the *Application to Have the Chapter 7 Filing Fee Waived* (Official Form 103B) and file it with your petition.**9. Have you filed for bankruptcy within the last 8 years?**☒ No

☐ Yes. District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM / DD / YYYY

District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM / DD / YYYY

District \_\_\_\_\_ When \_\_\_\_\_ Case number \_\_\_\_\_  
MM / DD / YYYY

**10. Are any bankruptcy cases pending or being filed by a spouse who is not filing this case with you, or by a business partner, or by an affiliate?**☒ No

☐ Yes. Debtor \_\_\_\_\_ Relationship to you \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number, if known \_\_\_\_\_  
MM / DD / YYYY

Debtor \_\_\_\_\_ Relationship to you \_\_\_\_\_  
District \_\_\_\_\_ When \_\_\_\_\_ Case number, if known \_\_\_\_\_  
MM / DD / YYYY

**11. Do you rent your residence?**☒ No. Go to line 12.☐ Yes. Has your landlord obtained an eviction judgment against you?☐ No. Go to line 12.☐ Yes. Fill out *Initial Statement About an Eviction Judgment Against You* (Form 101A) and file it as part of this bankruptcy petition.

Debtor 1

**Darren Keith Christensen**

First Name

Middle Name

Last Name

Case number (if known)

**Part 3: Report About Any Businesses You Own as a Sole Proprietor****12. Are you a sole proprietor of any full- or part-time business?**

A sole proprietorship is a business you operate as an individual, and is not a separate legal entity such as a corporation, partnership, or LLC.

If you have more than one sole proprietorship, use a separate sheet and attach it to this petition.

☒ No. Go to Part 4.☐ Yes. Name and location of business

Name of business, if any

Number Street

City

State

ZIP Code

Check the appropriate box to describe your business:

☐ Health Care Business (as defined in 11 U.S.C. § 101(27A))☐ Single Asset Real Estate (as defined in 11 U.S.C. § 101(51B))☐ Stockbroker (as defined in 11 U.S.C. § 101(53A))☐ Commodity Broker (as defined in 11 U.S.C. § 101(6))☐ None of the above**13. Are you filing under Chapter 11 of the Bankruptcy Code, and are you a small business debtor?**

For a definition of *small business debtor*, see 11 U.S.C. § 101(51D).

If you are filing under Chapter 11, the court must know whether you are a small business debtor so that it can set appropriate deadlines. If you indicate that you are a small business debtor, you must attach your most recent balance sheet, statement of operations, cash-flow statement, and federal income tax return or if any of these documents do not exist, follow the procedure in 11 U.S.C. § 1116(1)(B).

☐ No. I am not filing under Chapter 11.☐ No. I am filing under Chapter 11, but I am NOT a small business debtor according to the definition in the Bankruptcy Code.☐ Yes. I am filing under Chapter 11, I am a small business debtor according to the definition in the Bankruptcy Code, and I do not choose to proceed under Subchapter V of Chapter 11.☒ Yes. I am filing under Chapter 11, I am a small business debtor according to the definition in the Bankruptcy Code, and I choose to proceed under Subchapter V of Chapter 11.

Debtor 1

**Darren Keith Christensen**

First Name

Middle Name

Last Name

Case number (if known)

**Part 4: Report if You Own or Have Any Hazardous Property or Any Property That Needs Immediate Attention**

14. Do you own or have any property that poses or is alleged to pose a threat of imminent and identifiable hazard to public health or safety? Or do you own any property that needs immediate attention?

*For example, do you own perishable goods, or livestock that must be fed, or a building that needs urgent repairs?*

☒ No☐ Yes. What is the hazard?

If immediate attention is needed, why is it needed?

Where is the property?

Number

Street

City

State

ZIP Code

Debtor 1

**Darren Keith Christensen**

First Name

Middle Name

Last Name

Case number (if known)

**Part 5: Explain Your Efforts to Receive a Briefing About Credit Counseling****15. Tell the court whether you have received a briefing about credit counseling.**

The law requires that you receive a briefing about credit counseling before you file for bankruptcy. You must truthfully check one of the following choices. If you cannot do so, you are not eligible to file.

If you file anyway, the court can dismiss your case, you will lose whatever filing fee you paid, and your creditors can begin collection activities again.

**About Debtor 1:**

*You must check one:*

☒ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, and I received a certificate of completion.**

Attach a copy of the certificate and the payment plan, if any, that you developed with the agency.

☐ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, but I do not have a certificate of completion.**

Within 14 days after you file this bankruptcy petition, you **MUST** file a copy of the certificate and payment plan, if any.

☐ **I certify that I asked for credit counseling services from an approved agency, but was unable to obtain those services during the 7 days after I made my request, and exigent circumstances merit a 30-day temporary waiver of the requirement.**

To ask for a 30-day temporary waiver of the requirement, attach a separate sheet explaining what efforts you made to obtain the briefing, why you were unable to obtain it before you filed for bankruptcy, and what exigent circumstances required you to file this case.

Your case may be dismissed if the court is dissatisfied with your reasons for not receiving a briefing before you filed for bankruptcy.

If the court is satisfied with your reasons, you must still receive a briefing within 30 days after you file. You must file a certificate from the approved agency, along with a copy of the payment plan you developed, if any. If you do not do so, your case may be dismissed.

Any extension of the 30-day deadline is granted only for cause and is limited to a maximum of 15 days.

☐ **I am not required to receive a briefing about credit counseling because of:**

☐ **Incapacity.** I have a mental illness or a mental deficiency that makes me incapable of realizing or making rational decisions about finances.

☐ **Disability.** My physical disability causes me to be unable to participate in a briefing in person, by phone, or through the internet, even after I reasonably tried to do so.

☐ **Active duty.** I am currently on active military duty in a military combat zone.

If you believe you are not required to receive a briefing about credit counseling, you must file a motion for waiver of credit counseling with the court.

**About Debtor 2 (Spouse Only in a Joint Case):**

*You must check one:*

☒ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, and I received a certificate of completion.**

Attach a copy of the certificate and the payment plan, if any, that you developed with the agency.

☐ **I received a briefing from an approved credit counseling agency within the 180 days before I filed this bankruptcy petition, but I do not have a certificate of completion.**

Within 14 days after you file this bankruptcy petition, you **MUST** file a copy of the certificate and payment plan, if any.

☐ **I certify that I asked for credit counseling services from an approved agency, but was unable to obtain those services during the 7 days after I made my request, and exigent circumstances merit a 30-day temporary waiver of the requirement.**

To ask for a 30-day temporary waiver of the requirement, attach a separate sheet explaining what efforts you made to obtain the briefing, why you were unable to obtain it before you filed for bankruptcy, and what exigent circumstances required you to file this case.

Your case may be dismissed if the court is dissatisfied with your reasons for not receiving a briefing before you filed for bankruptcy.

If the court is satisfied with your reasons, you must still receive a briefing within 30 days after you file. You must file a certificate from the approved agency, along with a copy of the payment plan you developed, if any. If you do not do so, your case may be dismissed.

Any extension of the 30-day deadline is granted only for cause and is limited to a maximum of 15 days.

☐ **I am not required to receive a briefing about credit counseling because of:**

☐ **Incapacity.** I have a mental illness or a mental deficiency that makes me incapable of realizing or making rational decisions about finances.

☐ **Disability.** My physical disability causes me to be unable to participate in a briefing in person, by phone, or through the internet, even after I reasonably tried to do so.

☐ **Active duty.** I am currently on active military duty in a military combat zone.

If you believe you are not required to receive a briefing about credit counseling, you must file a motion for waiver of credit counseling with the court.

Debtor 1

**Darren Keith Christensen**

First Name

Middle Name

Last Name

Case number (if known)

**Part 6: Answer These Questions for Reporting Purposes****16. What kind of debts do you have?****16a. Are your debts primarily consumer debts?** *Consumer debts* are defined in 11 U.S.C. § 101(8) as "incurred by an individual primarily for a personal, family, or household purpose."☒ No. Go to line 16b.☐ Yes. Go to line 17.**16b. Are your debts primarily business debts?** *Business debts* are debts that you incurred to obtain money for a business or investment or through the operation of the business or investment.☐ No. Go to line 16c.☒ Yes. Go to line 17.**16c.** State the type of debts you owe that are not consumer debts or business debts.**17. Are you filing under Chapter 7?**☒ No. I am not filing under Chapter 7. Go to line 18.**Do you estimate that after any exempt property is excluded and administrative expenses are paid that funds will be available for distribution to unsecured creditors?**☐ Yes. I am filing under Chapter 7. Do you estimate that after any exempt property is excluded and administrative expenses are paid that funds will be available to distribute to unsecured creditors?☐ No☐ Yes**18. How many creditors do you estimate that you owe?**☒ 1-49☐ 50-99☐ 100-199☐ 200-999☐ 1,000-5,000☐ 5,001-10,000☐ 10,001-25,000☐ 25,001-50,000☐ 50,001-100,000☐ More than 100,000**19. How much do you estimate your assets to be worth?**☐ \$0-\$50,000☐ \$50,001-\$100,000☐ \$100,001-\$500,000☐ \$500,001-\$1 million☒ \$1,000,001-\$10 million☐ \$10,000,001-\$50 million☐ \$50,000,001-\$100 million☐ \$100,000,001-\$500 million☐ \$500,000,001-\$1 billion☐ \$1,000,000,001-\$10 billion☐ \$10,000,000,001-\$50 billion☐ More than \$50 billion**20. How much do you estimate your liabilities to be?**☐ \$0-\$50,000☐ \$50,001-\$100,000☐ \$100,001-\$500,000☐ \$500,001-\$1 million☒ \$1,000,001-\$10 million☐ \$10,000,001-\$50 million☐ \$50,000,001-\$100 million☐ \$100,000,001-\$500 million☐ \$500,000,001-\$1 billion☐ \$1,000,000,001-\$10 billion☐ \$10,000,000,001-\$50 billion☐ More than \$50 billion**Part 7: Sign Below****For you**

I have examined this petition, and I declare under penalty of perjury that the information provided is true and correct.

If I have chosen to file under Chapter 7, I am aware that I may proceed, if eligible, under Chapter 7, 11, 12, or 13 of title 11, United States Code. I understand the relief available under each chapter, and I choose to proceed under Chapter 7.

If no attorney represents me and I did not pay or agree to pay someone who is not an attorney to help me fill out this document, I have obtained and read the notice required by 11 U.S.C. § 342(b).

I request relief in accordance with the chapter of title 11, United States Code, specified in this petition.

I understand making a false statement, concealing property, or obtaining money or property by fraud in connection with a bankruptcy case can result in fines up to \$250,000, or imprisonment for up to 20 years, or both. 18 U.S.C. §§ 152, 1341, 1519, and 3571.

**X** /s/ Darren K. Christensen

Signature of Debtor 1

Executed on 12/02/2024

MM / DD / YYYY

**X** /s/ Rebecca R. Christensen

Signature of Debtor 2

Executed on 12/02/2024

MM / DD / YYYY

Debtor 1

**Darren Keith Christensen**

First Name

Middle Name

Last Name

Case number (if known)

**For your attorney, if you are represented by one**

**If you are not represented by an attorney, you do not need to file this page.**

I, the attorney for the debtor(s) named in this petition, declare that I have informed the debtor(s) about eligibility to proceed under Chapter 7, 11, 12, or 13 of title 11, United States Code, and have explained the relief available under each chapter for which the person is eligible. I also certify that I have delivered to the debtor(s) the notice required by 11 U.S.C. § 342(b) and, in a case in which § 707(b)(4)(D) applies, certify that I have no knowledge after an inquiry that the information in the schedules filed with the petition is incorrect.

**X** /s/ Kell C. Mercer

Date

12/02/2024

Signature of Attorney for Debtor

MM / DD / YYYY

Kell C. Mercer

Printed name

Kell C. Mercer PC

Firm name

901 S Mopac Expy Bldg 1 Ste 300

Number Street

Austin

City

TX

State

78746

ZIP Code

Contact phone (512) 767-3214

Email address kell.mercer@mercerc-law-pc.com

24007668

Bar number

TX

State



UNITED STATES BANKRUPTCY COURT  
WESTERN DISTRICT OF TEXAS  
AUSTIN DIVISION

IN RE

DARREN & REBECCA  
CHRISTENSEN,

DEBTOR.

§  
§  
§  
§  
§  
§

CASE NO. 24-\_\_\_\_\_

CHAPTER 11

DECLARATION OF DEBTORS

We, Darren and Rebecca Christensen, the above referenced Debtors and Debtors-in-Possession hereby submit this declaration pursuant to 11 U.S.C. § 1116(1)(B) and 28 U.S.C. § 1746. We do hereby declare under penalty of perjury under the laws of the State of Texas and the United States of America that the following statements are true and correct:

1. We have attached to our Bankruptcy Petition a true and correct copy of our IRS Tax Return for 2023. No balance sheet, statement of operations, or cash-flow statement have been prepared for us, individually, to affix to our individual Bankruptcy Petition.

Dated: December 2, 2024.

  
Darren Christensen

  
Rebecca Christensen

**FOR TAX YEAR 2023**

DARREN K & REBECCA R CHRISTENSEN

Royal Legal Solutions  
1100 Azie Morton Road Suite 1105  
Austin, TX 78704  
(737)289-5191

Form **9325**  
(January 2017)

Department of the Treasury - Internal Revenue Service

**Acknowledgement and General Information for  
Taxpayers Who File Returns Electronically**

Thank you for participating in IRS e-file.

Taxpayer name

**DARREN K & REBECCA R CHRISTENSEN**

Taxpayer address (optional)

**14804 ROCK CLIFF DR****LEANDER, TX 78641**

1. ☐ Your federal income tax return for **2023** was filed electronically with the **IRS** Submission Processing Center. The electronic filing services were provided by **Royal Legal Solutions**.
2. ☐ Your return was accepted on \_\_\_\_\_ using a Personal Identification Number (PIN) as your electronic signature. You entered a PIN or authorized the Electronic Return Originator (ERO) to enter or generate a PIN for you. The Submission ID assigned to your return is \_\_\_\_\_.
3. ☐ Your return was accepted on \_\_\_\_\_. Allow 4 to 6 weeks for the processing of your return. The Earned Income Credit or a dependent's exemption on your return may be reduced or disallowed due to a child's name and social security number mismatch.
4. ☐ Your electronic funds withdrawal payment request was accepted for processing.
5. ☐ Your electronic funds withdrawal payment request was not accepted for processing. Refer to the "If You Owe Tax" section.
6. ☒ Your Form 4868, Application for Automatic Extension of Time to File U.S. Individual Income Tax Return, was accepted on **04-14-2024**. The Submission ID assigned to your extension is **747721202410525w1wuz**.  
**DCN:00-747721-000734**

**DO NOT SEND A PAPER COPY OF YOUR RETURN TO THE IRS.  
IF YOU DO, IT WILL DELAY THE PROCESSING OF THE RETURN.**

**If You Need to Make a Change to Your Return**

If you need to make a change or correct the return you filed electronically, you should send a Form 1040X, Amended U.S. Individual Income Tax Return, to the IRS Submission Processing Center that processes paper returns for your area. The address is available at [www.irs.gov](http://www.irs.gov), or you can call the IRS toll-free at 1-800-829-1040.

**If You Need to Ask About Your Refund**

The IRS notifies your Electronic Return Originator (ERO) when your return is accepted, usually within 48 hours. If your return was not accepted, the IRS notifies your ERO of the reasons for rejection. If it has been more than three weeks since the IRS accepted your return and you have not received your refund, go to [www.irs.gov](http://www.irs.gov) and click on "Where's My Refund?" to view your refund status. Exception: If box 3 above is checked, allow 4 to 6 weeks for processing of your return. A notice will be sent to you advising of changes to your return.

Also, you can call the TeleTax line at 1-800-829-4477, for automated refund information. You should have available the first social security number shown on your return, your filing status, and the exact amount of the refund you expect. TeleTax gives you the date for mailing or depositing your refund. You should receive your refund check within 30 days of the date given by TeleTax, or within one week of that date, if you chose direct deposit. If you do not receive it by then, or if TeleTax does not give your refund information, call the Refund Hotline at 1-800-829-1954.

The IRS uses refunds to cover overdue taxes and notifies you when this occurs. The Fiscal Service offsets refunds through the Treasury Offset Program to cover past due child support, federal agency non-tax debts such as student loans and state income tax obligations. Fiscal Service sends you an offset notice if it applies your refund or part of your refund to non-tax debts. If you have questions about the offset, contact the agency identified in the notice. You may also call the Treasury Offset Program Call Center at 1-800-304-3107, if you have additional questions.

### If You Owe Tax

If your return has a balance due, you must pay the amount you owe by the prescribed due date. If you paid by electronic funds withdrawal (direct debit) or by credit card, no voucher is needed. The credit card service providers will charge a convenience fee based on the amount of taxes you are paying. The fees and the type of credit or debit cards accepted may vary between providers. You will be told the amount of the fee during the transaction and you will be given the option to either continue or end the transaction. For information on paying your taxes electronically, including by credit or debit card, go to [www.irs.gov/e-pay](http://www.irs.gov/e-pay).

If you are not paying electronically you may use Form 1040-V, Payment Voucher, which you can obtain from your Electronic Return Originator. If the IRS does not receive your payment by the prescribed due date, you will receive a notice that requests full payment of the tax due, plus penalties and interest. If you can not pay the amount in full, complete Form 9465, Installment Agreement Request, which you may file electronically. To apply for an installment agreement online, go to [www.irs.gov](http://www.irs.gov). You may also order Form 9465 by calling 1-800-TAX-FORM (1-800-829-3676). If approved, the IRS charges a user fee to set up an installment agreement.

### If You Need to Inquire About Your Electronic Funds Withdrawal Payment

You may call 1-888-353-4537 to inquire about the status of your electronic funds withdrawal payment. If there is a change to the bank account information included on your return, you should call this number to cancel a scheduled payment. You should have available the social security number of the first person listed on the tax return, the payment amount, and the bank account number. Cancellation requests must be received no later than 11:59 p.m. E.T. two business days prior to the scheduled payment date.

### Tax Refund Related Financial Products

Financial institutions offer a variety of financial products to taxpayers based on their refunds. Contracts for financial products are between you and the financial institution. The IRS is not associated with the contract. **If you have questions about tax refund related products, contact your Electronic Return Originator or the lender.**

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### Instructions for Electronic Return Originators

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**Line 2** - PIN Presence Indicator - Check box 2 if the taxpayer entered a PIN or authorized the ERO to enter or generate the PIN for the taxpayer, and the Acknowledgement File PIN Presence Indicator is a "Practitioner PIN," "Self-Select PIN" or "Online Filer PIN." Form 8879, IRS e-file Signature Authorization, is required if the ERO enters or generates the PIN or if the Practitioner PIN method is used. **Use Form 8453, U.S. Individual Income Tax Transmittal for an IRS e-file Return, to send required paper forms or supporting documentation listed next to the form check boxes (do not send Forms W-2, W-2G, or 1099R).**

**Line 3** - Exception Processing - Check box 3 if the Acknowledgement File Acceptance Code equals "Exception." The acceptance code indicates that this return has been previously rejected and this subsequent submission still has invalid data.

**Line 4** - Payment Acknowledgement Literal - Check box 4 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field equals "Payment Request Received."

**Line 5** - Payment Acknowledgement Literal - Check box 5 if the taxpayer requested to use electronic funds withdrawal to pay the balance due, and the Acknowledgement File Payment Acknowledgement Literal field does not equal "Payment Request Received." If box 5 is checked, inform the taxpayer that he/she must pay by check, money order, debit card, or credit card.

**Note:** EROs can use the Acknowledgement File information, translated by the transmitter, to complete Form 9325.

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<b>Form 1040</b> Department of the Treasury-Internal Revenue Service <b>U.S. Individual Income Tax Return</b>		<b>2023</b>	OMB No. 1545-0074	IRS Use Only-Do not write or staple in this space.																																																																																																				
For the year Jan. 1–Dec. 31, 2023, or other tax year beginning _____, 2023, ending _____																																																																																																								
Your first name and middle initial <b>DARREN K</b>			Last name <b>CHRISTENSEN</b>																																																																																																					
If joint return, spouse's first name and middle initial <b>REBECCA R</b>			Last name <b>CHRISTENSEN</b>																																																																																																					
Home address (number and street). If you have a P.O. box, see instructions. <b>14804 ROCK CLIFF DR</b>			Apt. no.																																																																																																					
City, town, or post office. If you have a foreign address, also complete spaces below. <b>LEANDER</b>			State <b>TX</b>	ZIP code <b>78641</b>																																																																																																				
Foreign country name		Foreign province/state/county		Foreign postal code																																																																																																				
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<input type="checkbox"/> Single <input type="checkbox"/> Head of household (HOH)																																																																																																								
<input checked="" type="checkbox"/> Married filing jointly (even if only one had income)																																																																																																								
<input type="checkbox"/> Married filing separately (MFS) <input type="checkbox"/> Qualifying surviving spouse (QSS)																																																																																																								
Check only one box. If you checked the MFS box, enter the name of your spouse. If you checked the HOH or QSS box, enter the child's name if the qualifying person is a child but not your dependent: _____																																																																																																								
<b>Digital Assets</b> At any time during 2023, did you: (a) receive (as a reward, award, or payment for property or services); or (b) sell, exchange, or otherwise dispose of a digital asset (or a financial interest in a digital asset)? (See instructions.) . . . <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No																																																																																																								
<b>Standard Deduction</b> Someone can claim: <input type="checkbox"/> You as a dependent <input type="checkbox"/> Your spouse as a dependent <input type="checkbox"/> Spouse itemizes on a separate return or you were a dual-status alien																																																																																																								
<b>Age/Blindness</b> You: <input type="checkbox"/> Were born before January 2, 1959 <input type="checkbox"/> Are blind Spouse: <input type="checkbox"/> Was born before January 2, 1959 <input type="checkbox"/> Is blind																																																																																																								
<b>Dependents</b> (see instructions):																																																																																																								
<table border="1" style="width:100%; border-collapse: collapse;"><thead><tr><th>(1) First name</th><th>Last name</th><th>(2) Social security number</th><th>(3) Relationship to you</th><th>(4) Check if qualifies for (see instructions):</th></tr><tr><th></th><th></th><th></th><th></th><th>Child tax credit</th><th>Credit for other dependents</th></tr></thead><tbody><tr><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr><tr><td></td><td></td><td></td><td></td><td><input type="checkbox"/></td><td><input type="checkbox"/></td></tr></tbody></table>					(1) First name	Last name	(2) Social security number	(3) Relationship to you	(4) Check if qualifies for (see instructions):					Child tax credit	Credit for other dependents					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>					<input type="checkbox"/>	<input type="checkbox"/>																																																																	
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<b>Attach Form(s) W-2 here. Also attach Forms W-2G and 1099-R if tax was withheld.</b>																																																																																																								
If you did not get a Form W-2, see instructions.																																																																																																								
<b>Attach Sch. B if required.</b>																																																																																																								
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• Single or Married filing separately, \$13,850																																																																																																								
• Married filing jointly or Qualifying surviving spouse, \$27,700																																																																																																								
• Head of household, \$20,800																																																																																																								
• If you checked any box under Standard Deduction, see instructions.																																																																																																								

For Disclosure, Privacy Act, and Paperwork Reduction Act Notice, see separate instructions.

Form 1040 (2023)

EEA

Form 1040 (2023)

DARREN K &amp; REBECCA R CHRISTENSEN 51

Page 2

<b>Tax and Credits</b>	16	Tax (see instructions). Check if any from Form(s): 1 <input type="checkbox"/> 8814 2 <input type="checkbox"/> 4972 3 <input type="checkbox"/> . . .	16	0
	17	Amount from Schedule 2, line 3 . . . . .	17	
	18	Add lines 16 and 17 . . . . .	18	0
	19	Child tax credit or credit for other dependents from Schedule 8812 . . . . .	19	
	20	Amount from Schedule 3, line 8 . . . . .	20	
	21	Add lines 19 and 20 . . . . .	21	0
	22	Subtract line 21 from line 18. If zero or less, enter -0- . . . . .	22	0
	23	Other taxes, including self-employment tax, from Schedule 2, line 21 . . . . .	23	
24	Add lines 22 and 23. This is your <b>total tax</b> . . . . .	24	0	

<b>Payments</b>	25	Federal income tax withheld from:		
	a	Form(s) W-2 . . . . .	25a	4,085
	b	Form(s) 1099 . . . . .	25b	
	c	Other forms (see instructions) . . . . .	25c	
	d	Add lines 25a through 25c . . . . .	25d	4,085
	26	2023 estimated tax payments and amount applied from 2022 return . . . . .	26	
	27	Earned income credit (EIC) . . . . . <b>NO</b> . . . . .	27	
	28	Additional child tax credit from Schedule 8812 . . . . .	28	
	29	American opportunity credit from Form 8863, line 8 . . . . .	29	
	30	Reserved for future use . . . . .	30	
	31	Amount from Schedule 3, line 15 . . . . .	31	
	32	Add lines 27, 28, 29, and 31. These are your <b>total other payments and refundable credits</b> . . . . .	32	0
33	Add lines 25d, 26, and 32. These are your <b>total payments</b> . . . . .	33	4,085	

<b>Refund</b>	34	If line 33 is more than line 24, subtract line 24 from line 33. This is the amount you <b>overpaid</b> . . .	34	4,085
	35a	Amount of line 34 you want <b>refunded to you</b> . If Form 8888 is attached, check here. . . . . <input type="checkbox"/>	35a	4,085
	b	Routing number [REDACTED] c Type: <input checked="" type="checkbox"/> Checking <input type="checkbox"/> Savings		
	d	Account number [REDACTED]		
	36	Amount of line 34 you want <b>applied to your 2024 estimated tax</b> . . . . .	36	

<b>Amount You Owe</b>	37	Subtract line 33 from line 24. This is the <b>amount you owe</b> . For details on how to pay, go to <a href="http://www.irs.gov/Payments">www.irs.gov/Payments</a> or see instructions . . . . .	37	0
	38	Estimated tax penalty (see instructions) . . . . .	38	

<b>Third Party Designee</b>	Do you want to allow another person to discuss this return with the IRS? See instructions . . . . . <input type="checkbox"/> <b>Yes</b> . Complete below. <input checked="" type="checkbox"/> <b>No</b>		
	Designee's name	Phone no.	Personal identification number (PIN)

<b>Sign Here</b>	Under penalties of perjury, I declare that I have examined this return and accompanying schedules and statements, and to the best of my knowledge and belief, they are true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.			
	Your signature	Date	Your occupation	If the IRS sent you an Identity Protection PIN, enter it here (see inst.)
	[REDACTED]	04-14-2024	REAL ESTATE PROFESSIONAL	[REDACTED]
	Spouse's signature. If a joint return, <b>both</b> must sign.	Date	Spouse's occupation	If the IRS sent your spouse an Identity Protection PIN, enter it here (see inst.)
	[REDACTED]	04-14-2024	LOAN OFFICER	[REDACTED]
	Phone no. 512-758-5685	Email address	DARRENKCHRISTENSEN@GMAIL.COM	

<b>Paid Preparer Use Only</b>	Preparer's signature	Date	PTIN	Check if:
	Pete Schindele, CPA	05-22-2024	P01535374	<input type="checkbox"/> Self-employed
	Preparer's name	Pete Schindele, CPA	Phone no.	737-289-5191
	Firm's name	Royal Legal Solutions		
	Firm's address	1100 Azie Morton Road Suite 1105 Austin, TX 78704	Firm's EIN	82-2996518

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

Form 1040 (2023)

EEA

**SCHEDULE 1**  
**(Form 1040)**

Department of the Treasury  
Internal Revenue Service

**Additional Income and Adjustments to Income**

Attach to Form 1040, 1040-SR, or 1040-NR.

Go to [www.irs.gov/Form1040](http://www.irs.gov/Form1040) for instructions and the latest information.

OMB No. 1545-0074

**2023**

Attachment  
Sequence No. **01**

Name(s) shown on Form 1040, 1040-SR, or 1040-NR

DARREN K & REBECCA R CHRISTENSEN

Your social security number

[REDACTED]

**Part I Additional Income**

<b>1</b>	Taxable refunds, credits, or offsets of state and local income taxes . . . . .	<b>1</b>	
<b>2a</b>	Alimony received . . . . .	<b>2a</b>	
<b>b</b>	Date of original divorce or separation agreement (see instructions): _____		
<b>3</b>	Business income or (loss). Attach Schedule C . . . . .	<b>3</b>	( 223 , 389 )
<b>4</b>	Other gains or (losses). Attach Form 4797 . . . . .	<b>4</b>	
<b>5</b>	Rental real estate, royalties, partnerships, S corporations, trusts, etc. Attach Schedule E . .	<b>5</b>	
<b>6</b>	Farm income or (loss). Attach Schedule F . . . . .	<b>6</b>	
<b>7</b>	Unemployment compensation . . . . .	<b>7</b>	
<b>8</b>	Other income:		
<b>a</b>	Net operating loss . . . . .	<b>8a</b>	( )
<b>b</b>	Gambling . . . . .	<b>8b</b>	
<b>c</b>	Cancellation of debt . . . . .	<b>8c</b>	
<b>d</b>	Foreign earned income exclusion from Form 2555 . . . . .	<b>8d</b>	( )
<b>e</b>	Income from Form 8853 . . . . .	<b>8e</b>	
<b>f</b>	Income from Form 8889 . . . . .	<b>8f</b>	
<b>g</b>	Alaska Permanent Fund dividends . . . . .	<b>8g</b>	
<b>h</b>	Jury duty pay . . . . .	<b>8h</b>	
<b>i</b>	Prizes and awards . . . . .	<b>8i</b>	
<b>j</b>	Activity not engaged in for profit income . . . . .	<b>8j</b>	
<b>k</b>	Stock options . . . . .	<b>8k</b>	
<b>l</b>	Income from the rental of personal property if you engaged in the rental for profit but were not in the business of renting such property . . . . .	<b>8l</b>	
<b>m</b>	Olympic and Paralympic medals and USOC prize money (see instructions) . . . . .	<b>8m</b>	
<b>n</b>	Section 951(a) inclusion (see instructions) . . . . .	<b>8n</b>	
<b>o</b>	Section 951A(a) inclusion (see instructions) . . . . .	<b>8o</b>	
<b>p</b>	Section 461(l) excess business loss adjustment . . . . .	<b>8p</b>	
<b>q</b>	Taxable distributions from an ABLE account (see instructions) . . . . .	<b>8q</b>	
<b>r</b>	Scholarship and fellowship grants not reported on Form W-2 . . . . .	<b>8r</b>	
<b>s</b>	Nontaxable amount of Medicaid waiver payments included on Form 1040, line 1a or 1d . . . . .	<b>8s</b>	( )
<b>t</b>	Pension or annuity from a nonqualified deferred compensation plan or a nongovernmental section 457 plan . . . . .	<b>8t</b>	
<b>u</b>	Wages earned while incarcerated . . . . .	<b>8u</b>	
<b>z</b>	Other income. List type and amount: _____	<b>8z</b>	
<b>9</b>	Total other income. Add lines 8a through 8z . . . . .	<b>9</b>	
<b>10</b>	Combine lines 1 through 7 and 9. This is your <b>additional income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 8 . . . . .	<b>10</b>	( 223 , 389 )

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule 1 (Form 1040) 2023

**Part II Adjustments to Income**

<b>11</b>	Educator expenses . . . . .		<b>11</b>	
<b>12</b>	Certain business expenses of reservists, performing artists, and fee-basis government officials. Attach Form 2106 . . . . .		<b>12</b>	
<b>13</b>	Health savings account deduction. Attach Form 8889 . . . . .		<b>13</b>	
<b>14</b>	Moving expenses for members of the Armed Forces. Attach Form 3903 . . . . .		<b>14</b>	
<b>15</b>	Deductible part of self-employment tax. Attach Schedule SE . . . . .		<b>15</b>	
<b>16</b>	Self-employed SEP, SIMPLE, and qualified plans . . . . .		<b>16</b>	
<b>17</b>	Self-employed health insurance deduction . . . . .		<b>17</b>	
<b>18</b>	Penalty on early withdrawal of savings . . . . .		<b>18</b>	
<b>19a</b>	Alimony paid . . . . .		<b>19a</b>	
<b>b</b>	Recipient's SSN . . . . .			
<b>c</b>	Date of original divorce or separation agreement (see instructions): . . . . .			
<b>20</b>	IRA deduction . . . . .		<b>20</b>	
<b>21</b>	Student loan interest deduction . . . . .		<b>21</b>	
<b>22</b>	Reserved for future use . . . . .		<b>22</b>	
<b>23</b>	Archer MSA deduction . . . . .		<b>23</b>	
<b>24</b>	Other adjustments:			
<b>a</b>	Jury duty pay (see instructions) . . . . .	<b>24a</b>		
<b>b</b>	Deductible expenses related to income reported on line 8l from the rental of personal property engaged in for profit . . . . .	<b>24b</b>		
<b>c</b>	Nontaxable amount of the value of Olympic and Paralympic medals and USOC prize money reported on line 8m . . . . .	<b>24c</b>		
<b>d</b>	Reforestation amortization and expenses . . . . .	<b>24d</b>		
<b>e</b>	Repayment of supplemental unemployment benefits under the Trade Act of 1974 . . . . .	<b>24e</b>		
<b>f</b>	Contributions to section 501(c)(18)(D) pension plans . . . . .	<b>24f</b>		
<b>g</b>	Contributions by certain chaplains to section 403(b) plans . . . . .	<b>24g</b>		
<b>h</b>	Attorney fees and court costs for actions involving certain unlawful discrimination claims (see instructions) . . . . .	<b>24h</b>		
<b>i</b>	Attorney fees and court costs you paid in connection with an award from the IRS for information you provided that helped the IRS detect tax law violations . . . . .	<b>24i</b>		
<b>j</b>	Housing deduction from Form 2555 . . . . .	<b>24j</b>		
<b>k</b>	Excess deductions of section 67(e) expenses from Schedule K-1 (Form 1041) . . . . .	<b>24k</b>		
<b>z</b>	Other adjustments. List type and amount: . . . . .	<b>24z</b>		
<b>25</b>	Total other adjustments. Add lines 24a through 24z . . . . .		<b>25</b>	
<b>26</b>	Add lines 11 through 23 and 25. These are your <b>adjustments to income</b> . Enter here and on Form 1040, 1040-SR, or 1040-NR, line 10. . . . .		<b>26</b>	0



**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **09**

Name of proprietor

**DARREN K CHRISTENSEN**

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)**B** Enter code from instructions**REAL ESTATE****531390****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**GREEN LIGHT BAY LLC****84-5123112****E** Business address (including suite or room no.) **1412 COLLIER STREET BLDG A**City, town or post office, state, and ZIP code **AUSTIN, TX 78704****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. . . . . ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here . . . . . ☐**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . ☒ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☒ Yes ☐ No**Part I Income**

<b>1</b> Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>17,772</b>
<b>2</b> Returns and allowances . . . . .	<b>2</b>	<b>0</b>
<b>3</b> Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>17,772</b>
<b>4</b> Cost of goods sold (from line 42) . . . . .	<b>4</b>	<b>0</b>
<b>5</b> <b>Gross profit.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	<b>17,772</b>
<b>6</b> Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b> <b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>17,772</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b> Advertising . . . . .	<b>8</b>		<b>18</b> Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b> Car and truck expenses (see instructions) . . . . .	<b>9</b>	<b>5,407</b>	<b>19</b> Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b> Commissions and fees . . . . .	<b>10</b>	<b>356</b>	<b>20</b> Rent or lease (see instructions):		
<b>11</b> Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b> Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b> Depletion . . . . .	<b>12</b>		<b>b</b> Other business property . . . . .	<b>20b</b>	
<b>13</b> Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>	<b>5,184</b>	<b>21</b> Repairs and maintenance . . . . .	<b>21</b>	<b>6,339</b>
<b>14</b> Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b> Supplies (not included in Part III) . . . . .	<b>22</b>	
<b>15</b> Insurance (other than health) . . . . .	<b>15</b>	<b>1,653</b>	<b>23</b> Taxes and licenses . . . . .	<b>23</b>	<b>14,536</b>
<b>16</b> Interest (see instructions):			<b>24</b> Travel and meals:		
<b>a</b> Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>	<b>33,600</b>	<b>a</b> Travel . . . . .	<b>24a</b>	
<b>b</b> Other . . . . .	<b>16b</b>		<b>b</b> Deductible meals (see instructions) . . . . .	<b>24b</b>	
<b>17</b> Legal and professional services . . . . .	<b>17</b>		<b>25</b> Utilities . . . . .	<b>25</b>	
			<b>26</b> Wages (less employment credits) . . . . .	<b>26</b>	
			<b>27a</b> Other expenses (from line 48) . . . . .	<b>27a</b>	
			<b>b</b> Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	<b>27b</b>	
<b>28</b> <b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b. . . . .	<b>28</b>	<b>67,075</b>			
<b>29</b> Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>	<b>(49,303)</b>			
<b>30</b> Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>				
<b>31</b> <b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>	<b>(49,303)</b>			
<b>32</b> If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b> <input checked="" type="checkbox"/> All investment is at risk. <b>32b</b> <input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

SSN

<b>Part III</b>	<b>Cost of Goods Sold</b> (see instructions)
-----------------	----------------------------------------------

<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>	1,670,650
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>	
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>	
<b>38</b>	Materials and supplies . . . . .	<b>38</b>	
<b>39</b>	Other costs . . . . .	<b>39</b>	
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>	1,670,650
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>	1,670,650
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>	0

**43** When did you place your vehicle in service for business purposes? (month/day/year) \_\_\_\_\_ **Statement #1**

**44** Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ **Yes** ☐ **No**

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ **Yes** ☐ **No**

**47 a** Do you have evidence to support your deduction? . . . . . ☐ **Yes** ☐ **No**

**b** If "Yes," is the evidence written? . . . . . ☐ **Yes** ☐ **No**

<b>48</b>	<b>Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b>

Schedule C (Form 1040) 2023

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **09**

Name of proprietor

**DARREN K CHRISTENSEN**

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)**TINY HOMES MANUFACTURER****B** Enter code from instructions**236200****C** Business name. If no separate business name, leave blank.**MY CHEZ SPACE LLC****D** Employer ID number (EIN) (see instr.)**92-2830488****E** Business address (including suite or room no.) **14804 ROCK CLIFF DR**City, town or post office, state, and ZIP code **LEANDER, TX 78641****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. . . . . ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here . . . . . ☒**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . ☒ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☒ Yes ☐ No**Part I** **Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>0</b>
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	<b>0</b>
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>0</b>
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	<b>0</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>0</b>

**Part II** **Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising . . . . .	<b>8</b>	<b>2,940</b>	<b>18</b>	Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>	<b>1,019</b>	<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>20a</b>	<b>6,173</b>
<b>12</b>	Depletion . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	<b>1,155</b>
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	<b>1,382</b>
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>	<b>12,077</b>	<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	<b>6,695</b>
<b>b</b>	Other . . . . .	<b>16b</b>	<b>63,909</b>	<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	<b>1,889</b>
<b>17</b>	Legal and professional services . . . . .	<b>17</b>	<b>12,304</b>	<b>25</b>	Utilities . . . . .	<b>25</b>	<b>9,874</b>
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b. . . . .	<b>28</b>		<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	<b>38,048</b>
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b>	Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>		<b>32a</b>	<input checked="" type="checkbox"/> All investment is at risk.		
<b>32</b>	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Name(s)

SSN

DARREN K CHRISTENSEN

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month/day/year) \_\_\_\_\_

**44** Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes    ☐ No

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes    ☐ No

**47a** Do you have evidence to support your deduction? . . . . . ☐ Yes    ☐ No

**b** If "Yes," is the evidence written? . . . . . ☐ Yes    ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8-26, line 27b, or line 30.

GENERAL EXP	6,759
DUES AND SUBSCRIPTIONS	11,938
MISC BUS EXP	18,201
SOFTWARE	1,150
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 38,048

**SCHEDULE C**  
**(Form 1040)**Department of the Treasury  
Internal Revenue Service**Profit or Loss From Business**

(Sole Proprietorship)

Attach to Form 1040, 1040-SR, 1040-SS, 1040-NR, or 1041; partnerships must generally file Form 1065.

Go to [www.irs.gov/ScheduleC](http://www.irs.gov/ScheduleC) for instructions and the latest information.

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **09**

Name of proprietor

**REBECCA R CHRISTENSEN**

Social security number (SSN)

**A** Principal business or profession, including product or service (see instructions)**WRITER****B** Enter code from instructions**711510****C** Business name. If no separate business name, leave blank.**D** Employer ID number (EIN) (see instr.)**E** Business address (including suite or room no.) **14804 ROCK CLIFF DR**City, town or post office, state, and ZIP code **LEANDER, TX 78641****F** Accounting method: (1) ☒ Cash (2) ☐ Accrual (3) ☐ Other (specify)**G** Did you "materially participate" in the operation of this business during 2023? If "No," see instructions for limit on losses. . . . . ☒ Yes ☐ No**H** If you started or acquired this business during 2023, check here . . . . . ☐**I** Did you make any payments in 2023 that would require you to file Form(s) 1099? See instructions . . . . . ☐ Yes ☐ No**J** If "Yes," did you or will you file required Form(s) 1099? . . . . . ☐ Yes ☐ No**Part I Income**

<b>1</b>	Gross receipts or sales. See instructions for line 1 and check the box if this income was reported to you on Form W-2 and the "Statutory employee" box on that form was checked . . . . . <input type="checkbox"/>	<b>1</b>	<b>0</b>
<b>2</b>	Returns and allowances . . . . .	<b>2</b>	<b>0</b>
<b>3</b>	Subtract line 2 from line 1 . . . . .	<b>3</b>	<b>0</b>
<b>4</b>	Cost of goods sold (from line 42) . . . . .	<b>4</b>	
<b>5</b>	<b>Gross profit.</b> Subtract line 4 from line 3. . . . .	<b>5</b>	<b>0</b>
<b>6</b>	Other income, including federal and state gasoline or fuel tax credit or refund (see instructions) . . . . .	<b>6</b>	
<b>7</b>	<b>Gross income.</b> Add lines 5 and 6 . . . . .	<b>7</b>	<b>0</b>

**Part II Expenses.** Enter expenses for business use of your home **only** on line 30.

<b>8</b>	Advertising . . . . .	<b>8</b>	<b>6,909</b>	<b>18</b>	Office expense (see instructions) . . . . .	<b>18</b>	
<b>9</b>	Car and truck expenses (see instructions) . . . . .	<b>9</b>		<b>19</b>	Pension and profit-sharing plans . . . . .	<b>19</b>	
<b>10</b>	Commissions and fees . . . . .	<b>10</b>		<b>20</b>	Rent or lease (see instructions):		
<b>11</b>	Contract labor (see instructions) . . . . .	<b>11</b>		<b>a</b>	Vehicles, machinery, and equipment . . . . .	<b>20a</b>	
<b>12</b>	Depreciation . . . . .	<b>12</b>		<b>b</b>	Other business property . . . . .	<b>20b</b>	
<b>13</b>	Depreciation and section 179 expense deduction (not included in Part III) (see instructions) . . . . .	<b>13</b>		<b>21</b>	Repairs and maintenance . . . . .	<b>21</b>	
<b>14</b>	Employee benefit programs (other than on line 19) . . . . .	<b>14</b>		<b>22</b>	Supplies (not included in Part III) . . . . .	<b>22</b>	<b>138</b>
<b>15</b>	Insurance (other than health) . . . . .	<b>15</b>		<b>23</b>	Taxes and licenses . . . . .	<b>23</b>	
<b>16</b>	Interest (see instructions):			<b>24</b>	Travel and meals:		
<b>a</b>	Mortgage (paid to banks, etc.) . . . . .	<b>16a</b>		<b>a</b>	Travel . . . . .	<b>24a</b>	
<b>b</b>	Other . . . . .	<b>16b</b>		<b>b</b>	Deductible meals (see instructions) . . . . .	<b>24b</b>	<b>64</b>
<b>17</b>	Legal and professional services . . . . .	<b>17</b>	<b>1,135</b>	<b>25</b>	Utilities . . . . .	<b>25</b>	
<b>28</b>	<b>Total expenses</b> before expenses for business use of home. Add lines 8 through 27b. . . . .	<b>28</b>		<b>26</b>	Wages (less employment credits) . . . . .	<b>26</b>	
<b>29</b>	Tentative profit or (loss). Subtract line 28 from line 7 . . . . .	<b>29</b>		<b>27a</b>	Other expenses (from line 48) . . . . .	<b>27a</b>	<b>8,375</b>
<b>30</b>	Expenses for business use of your home. Do not report these expenses elsewhere. Attach Form 8829 unless using the simplified method. See instructions. <b>Simplified method filers only:</b> Enter the total square footage of (a) your home: _____ and (b) the part of your home used for business: _____. Use the Simplified Method Worksheet in the instructions to figure the amount to enter on line 30 . . . . .	<b>30</b>		<b>b</b>	Energy efficient commercial bldgs deduction (attach Form 7205) . . . . .	<b>27b</b>	
<b>31</b>	<b>Net profit or (loss).</b> Subtract line 30 from line 29. • If a profit, enter on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If a loss, you <b>must</b> go to line 32.	<b>31</b>					<b>(16,621)</b>
<b>32</b>	If you have a loss, check the box that describes your investment in this activity. See instructions. • If you checked 32a, enter the loss on both <b>Schedule 1 (Form 1040), line 3</b> , and on <b>Schedule SE, line 2</b> . (If you checked the box on line 1, see the line 31 instructions.) Estates and trusts, enter on <b>Form 1041, line 3</b> . • If you checked 32b, you <b>must</b> attach <b>Form 6198</b> . Your loss may be limited.			<b>32a</b>	<input checked="" type="checkbox"/> All investment is at risk.		
				<b>32b</b>	<input type="checkbox"/> Some investment is not at risk.		

For Paperwork Reduction Act Notice, see the separate instructions.

Schedule C (Form 1040) 2023

Name(s)

SSN

REBECCA R CHRISTENSEN

**Part III Cost of Goods Sold** (see instructions)

<b>33</b>	Method(s) used to value closing inventory: <b>a</b> <input type="checkbox"/> Cost <b>b</b> <input type="checkbox"/> Lower of cost or market <b>c</b> <input type="checkbox"/> Other (attach explanation)	
<b>34</b>	Was there any change in determining quantities, costs, or valuations between opening and closing inventory? If "Yes," attach explanation . . . . .	<input type="checkbox"/> Yes <input type="checkbox"/> No
<b>35</b>	Inventory at beginning of year. If different from last year's closing inventory, attach explanation . . . . .	<b>35</b>
<b>36</b>	Purchases less cost of items withdrawn for personal use . . . . .	<b>36</b>
<b>37</b>	Cost of labor. Do not include any amounts paid to yourself . . . . .	<b>37</b>
<b>38</b>	Materials and supplies . . . . .	<b>38</b>
<b>39</b>	Other costs . . . . .	<b>39</b>
<b>40</b>	Add lines 35 through 39 . . . . .	<b>40</b>
<b>41</b>	Inventory at end of year . . . . .	<b>41</b>
<b>42</b>	<b>Cost of goods sold.</b> Subtract line 41 from line 40. Enter the result here and on line 4 . . . . .	<b>42</b>

**Part IV Information on Your Vehicle.** Complete this part **only** if you are claiming car or truck expenses on line 9 and are not required to file Form 4562 for this business. See the instructions for line 13 to find out if you must file Form 4562.

**43** When did you place your vehicle in service for business purposes? (month/day/year) \_\_\_\_\_

**44** Of the total number of miles you drove your vehicle during 2023, enter the number of miles you used your vehicle for:

**a** Business \_\_\_\_\_ **b** Commuting (see instructions) \_\_\_\_\_ **c** Other \_\_\_\_\_

**45** Was your vehicle available for personal use during off-duty hours? . . . . . ☐ Yes    ☐ No

**46** Do you (or your spouse) have another vehicle available for personal use? . . . . . ☐ Yes    ☐ No

**47a** Do you have evidence to support your deduction? . . . . . ☐ Yes    ☐ No

**b** If "Yes," is the evidence written? . . . . . ☐ Yes    ☐ No

**Part V Other Expenses.** List below business expenses not included on lines 8-26, line 27b, or line 30.

BOOK PUBLISHER	7,833
WED DOMAIN	542
<b>48 Total other expenses.</b> Enter here and on line 27a . . . . .	<b>48</b> 8,375

**SCHEDULE D**  
(Form 1040)**Capital Gains and Losses**

OMB No. 1545-0074

**2023**Attachment  
Sequence No. **12**Department of the Treasury  
Internal Revenue Service

Attach to Form 1040, 1040-SR, or 1040-NR.

Use Form 8949 to list your transactions for lines 1b, 2, 3, 8b, 9, and 10.  
Go to [www.irs.gov/ScheduleD](http://www.irs.gov/ScheduleD) for instructions and the latest information.

Name(s) shown on return

Your social security number

**DARREN K & REBECCA R CHRISTENSEN**Did you dispose of any investment(s) in a qualified opportunity fund during the tax year? ☐ Yes ☒ No

If "Yes," attach Form 8949 and see its instructions for additional requirements for reporting your gain or loss.

**Part I Short-Term Capital Gains and Losses - Generally Assets Held One Year or Less** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part I, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>1a</b> Totals for all short-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 1b . . .	<b>8,438</b>	<b>6,808</b>		<b>1,630</b>
<b>1b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box A</b> checked . . . . .				
<b>2</b> Totals for all transactions reported on Form(s) 8949 with <b>Box B</b> checked . . . . .				
<b>3</b> Totals for all transactions reported on Form(s) 8949 with <b>Box C</b> checked . . . . .				
<b>4</b> Short-term gain from Form 6252 and short-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>4</b>	
<b>5</b> Net short-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>5</b>	
<b>6</b> Short-term capital loss carryover. Enter the amount, if any, from line 8 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>6</b>	( )
<b>7</b> <b>Net short-term capital gain or (loss).</b> Combine lines 1a through 6 in column (h). If you have any long-term capital gains or losses, go to Part II below. Otherwise, go to Part III on page 2 . . . . .			<b>7</b>	<b>1,630</b>

**Part II Long-Term Capital Gains and Losses - Generally Assets Held More Than One Year** (see instructions)

See instructions for how to figure the amounts to enter on the lines below.

This form may be easier to complete if you round off cents to whole dollars.

	(d) Proceeds (sales price)	(e) Cost (or other basis)	(g) Adjustments to gain or loss from Form(s) 8949, Part II, line 2, column (g)	(h) Gain or (loss) Subtract column (e) from column (d) and combine the result with column (g)
<b>8a</b> Totals for all long-term transactions reported on Form 1099-B for which basis was reported to the IRS and for which you have no adjustments (see instructions). However, if you choose to report all these transactions on Form 8949, leave this line blank and go to line 8b . . .	<b>94,575</b>	<b>84,762</b>		<b>9,813</b>
<b>8b</b> Totals for all transactions reported on Form(s) 8949 with <b>Box D</b> checked . . . . .				
<b>9</b> Totals for all transactions reported on Form(s) 8949 with <b>Box E</b> checked . . . . .				
<b>10</b> Totals for all transactions reported on Form(s) 8949 with <b>Box F</b> checked . . . . .				
<b>11</b> Gain from Form 4797, Part I; long-term gain from Forms 2439 and 6252; and long-term gain or (loss) from Forms 4684, 6781, and 8824 . . . . .			<b>11</b>	
<b>12</b> Net long-term gain or (loss) from partnerships, S corporations, estates, and trusts from Schedule(s) K-1 . . . . .			<b>12</b>	
<b>13</b> Capital gain distributions. See the instructions . . . . .			<b>13</b>	
<b>14</b> Long-term capital loss carryover. Enter the amount, if any, from line 13 of your <b>Capital Loss Carryover Worksheet</b> in the instructions . . . . .			<b>14</b>	( <b>694</b> )
<b>15</b> <b>Net long-term capital gain or (loss).</b> Combine lines 8a through 14 in column (h). Then, go to Part III on page 2 . . . . .			<b>15</b>	<b>9,119</b>

For Paperwork Reduction Act Notice, see your tax return instructions.

Schedule D (Form 1040) 2023

**Part III Summary**

<p><b>16</b> Combine lines 7 and 15 and enter the result . . . . .</p> <ul style="list-style-type: none"> <li>• If line 16 is a <b>gain</b>, enter the amount from line 16 on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 17 below.</li> <li>• If line 16 is a <b>loss</b>, skip lines 17 through 20 below. Then, go to line 21. Also be sure to complete line 22.</li> <li>• If line 16 is <b>zero</b>, skip lines 17 through 21 below and enter -0- on Form 1040, 1040-SR, or 1040-NR, line 7. Then, go to line 22.</li> </ul> <p><b>17</b> Are lines 15 and 16 <b>both</b> gains?  <input checked="" type="checkbox"/> <b>Yes.</b> Go to line 18.  <input type="checkbox"/> <b>No.</b> Skip lines 18 through 21, and go to line 22.</p> <p><b>18</b> If you are required to complete the <b>28% Rate Gain Worksheet</b> (see instructions), enter the amount, if any, from line 7 of that worksheet . . . . .</p> <p><b>19</b> If you are required to complete the <b>Unrecaptured Section 1250 Gain Worksheet</b> (see instructions), enter the amount, if any, from line 18 of that worksheet . . . . .</p> <p><b>20</b> Are lines 18 and 19 both zero or blank and you are not filing Form 4952?  <input checked="" type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16. <b>Don't</b> complete lines 21 and 22 below.   <input type="checkbox"/> <b>No.</b> Complete the <b>Schedule D Tax Worksheet</b> in the instructions. <b>Don't</b> complete lines 21 and 22 below.</p> <p><b>21</b> If line 16 is a loss, enter here and on Form 1040, 1040-SR, or 1040-NR, line 7, the <b>smaller</b> of:          • The loss on line 16; or          • (\$3,000), or if married filing separately, (\$1,500)      <b>21</b> (      )</p> <p><b>Note:</b> When figuring which amount is smaller, treat both amounts as positive numbers.</p> <p><b>22</b> Do you have qualified dividends on Form 1040, 1040-SR, or 1040-NR, line 3a?   <input type="checkbox"/> <b>Yes.</b> Complete the <b>Qualified Dividends and Capital Gain Tax Worksheet</b> in the instructions for Form 1040, line 16.   <input type="checkbox"/> <b>No.</b> Complete the rest of Form 1040, 1040-SR, or 1040-NR.</p>	<p><b>16</b></p> <p><b>18</b></p> <p><b>19</b></p> <p><b>21</b></p>	<p>10,749</p>
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Form **8995****Qualified Business Income Deduction  
Simplified Computation**

OMB No. 1545-2294

**2023**Department of the Treasury  
Internal Revenue Service

Attach to your tax return.

Go to [www.irs.gov/Form8995](http://www.irs.gov/Form8995) for instructions and the latest information.Attachment  
Sequence No. **55**

Name(s) shown on return

Your taxpayer identification number

**DARREN K & REBECCA R CHRISTENSEN**

**Note.** You can claim the qualified business income deduction **only** if you have qualified business income from a qualified trade or business, real estate investment trust dividends, publicly traded partnership income, or a domestic production activities deduction passed through from an agricultural or horticultural cooperative. See instructions.

Use this form if your taxable income, before your qualified business income deduction, is at or below \$182,100 (\$364,200 if married filing jointly), and you aren't a patron of an agricultural or horticultural cooperative.

1	(a) Trade, business, or aggregation name	(b) Taxpayer identification number	(c) Qualified business income or (loss)
i	Schedule C: GREEN LIGHT BAY LLC	84-5123112	(49,303)
ii	Schedule C: MY CHEZ SPACE LLC	92-2830488	(157,465)
iii	Schedule C: WRITER		(16,621)
iv			
v			
2	Total qualified business income or (loss). Combine lines 1i through 1v, column (c) . . . . .	2	(223,389)
3	Qualified business net (loss) carryforward from the prior year . . . . .	3	(474,722)
4	Total qualified business income. Combine lines 2 and 3. If zero or less, enter -0- . . . . .	4	0
5	Qualified business income component. Multiply line 4 by 20% (0.20) . . . . .	5	0
6	Qualified REIT dividends and publicly traded partnership (PTP) income or (loss) (see instructions) . . . . .	6	1
7	Qualified REIT dividends and qualified PTP (loss) carryforward from the prior year . . . . .	7	( )
8	Total qualified REIT dividends and PTP income. Combine lines 6 and 7. If zero or less, enter -0- . . . . .	8	1
9	REIT and PTP component. Multiply line 8 by 20% (0.20) . . . . .	9	0
10	Qualified business income deduction before the income limitation. Add lines 5 and 9 . . . . .	10	0
11	Taxable income before qualified business income deduction (see instructions) . . . . .	11	(204,157)
12	Enter your net capital gain, if any, increased by any qualified dividends (see instructions) . . . . .	12	9,142
13	Subtract line 12 from line 11. If zero or less, enter -0- . . . . .	13	0
14	Income limitation. Multiply line 13 by 20% (0.20) . . . . .	14	0
15	Qualified business income deduction. Enter the smaller of line 10 or line 14. Also enter this amount on the applicable line of your return (see instructions) . . . . .	15	0
16	Total qualified business (loss) carryforward. Combine lines 2 and 3. If greater than zero, enter -0- . . . . .	16	(698,111)
17	Total qualified REIT dividends and PTP (loss) carryforward. Combine lines 6 and 7. If greater than zero, enter -0- . . . . .	17	(0)

For Privacy Act and Paperwork Reduction Act Notice, see instructions.

Form **8995** (2023)

EEA

Amount from Form 1040, line 11..... (176,457)

Amount from Form 1040, line 12..... 27,700

Line 11 above is the difference between these amounts..... (204,157)

**Schedule A - NOL** (see instructions)

<b>1</b> For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions) . . . .	<b>1</b>		<b>( 204,157 )</b>
<b>2</b> Nonbusiness capital losses before limitation. Enter as a positive number (see instructions) . . . . .	<b>2</b>	694	
<b>3</b> Nonbusiness capital gains (without regard to any section 1202 exclusion) .	<b>3</b>	11,443	
<b>4</b> If line 2 is more than line 3, enter the difference. Otherwise, enter -0- . .	<b>4</b>		
<b>5</b> If line 3 is more than line 2, enter the difference. Otherwise, enter -0- . . . . .	<b>5</b>	10,749	
<b>6</b> Nonbusiness deductions (see instructions) . . . . .	<b>6</b>	27,700	
<b>7</b> Nonbusiness income other than capital gains (see instructions) . . . . .	<b>7</b>	23	
<b>8</b> Add lines 5 and 7 . . . . .	<b>8</b>	10,772	
<b>9</b> If line 6 is more than line 8, enter the difference. Otherwise, enter -0- . . . . .	<b>9</b>		<b>16,928</b>
<b>10</b> If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. <b>But don't enter more than line 5</b> . . . . .	<b>10</b>		
<b>11</b> Business capital losses before limitation. Enter as a positive number . . .	<b>11</b>		
<b>12</b> Business capital gains (without regard to any section 1202 exclusion) . . . . .	<b>12</b>		
<b>13</b> Add lines 10 and 12 . . . . .	<b>13</b>		
<b>14</b> Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	<b>14</b>		
<b>15</b> Add lines 4 and 14 . . . . .	<b>15</b>		
<b>16</b> Enter the loss, if any, from line 16 of your 2023 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 . . . . .	<b>16</b>		
<b>17</b> Section 1202 exclusion. Enter as a positive number (see instructions) . . . . .	<b>17</b>		
<b>18</b> Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	<b>18</b>		
<b>19</b> Enter the loss, if any, from line 21 of your 2023 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number . . . . .	<b>19</b>		
<b>20</b> If line 18 is more than line 19, enter the difference. Otherwise, enter -0- . .	<b>20</b>		
<b>21</b> If line 19 is more than line 18, enter the difference. Otherwise, enter -0- . . . . .	<b>21</b>		
<b>22</b> Subtract line 20 from line 15. If zero or less, enter -0- . . . . .	<b>22</b>		
<b>23</b> NOL deduction for losses from other years. Enter as a positive number . . . . .	<b>23</b>		
<b>24</b> <b>NOL.</b> Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you <b>don't</b> have an NOL . . . . .	<b>24</b>		<b>( 187,229 )</b>

**Filing method:**

The extension has been e-filed.

**Due date:**

04-15-2024

NOTE

Detach this entire note (cut on dotted lines) and enclose with the payment and the 4868 voucher (below) ONLY if Form 4868 was e-filed and ACCEPTED; otherwise, detach the 4868 voucher (cut on the *lower* dotted line) and submit only the voucher with the payment.

NOTE

**The extension request was originally filed electronically.**

DETACH HERE

Form <b>4868</b>	<b>Application for Automatic Extension of Time To File U.S. Individual Income Tax Return</b>	OMB No. 1545-0074
Department of the Treasury Internal Revenue Service	For calendar year 2023, or other tax year beginning , 2023, and ending ,	<b>2023</b>
<b>Part I Identification</b>	<b>Part II Individual Income Tax</b>	
DARREN K & REBECCA R CHRISTENSEN 14804 ROCK CLIFF DR LEANDER TX 78641	<b>4</b> Estimate of total tax liability for 2023 . . . . \$ <u>0</u> <b>5</b> Total 2023 payments . . . . . <u>4,085</u> <b>6</b> <b>Balance due.</b> Subtract line 5 from line 4. See instructions . . . . . <u>0</u> <b>7</b> Amount you're paying (see instructions) . . . . . <b>8</b> Check here if you're "out of the country" and a U.S. citizen or resident. See instructions . . . . . <input type="checkbox"/> <b>9</b> Check here if you file Form 1040-NR and didn't receive wages as an employee subject to U.S. income tax withholding . . . . . <input type="checkbox"/>	
<b>2</b> Your social security number	<b>3</b> Spouse's social security number	

For Privacy Act and Paperwork Reduction Act Notice, see instructions later.  
EEA

Form **4868** (2023)

640282003 0J CHRI 30 0 202312 670

Form **8879**  
(Rev. January 2021)**IRS e-file Signature Authorization**

OMB No. 1545-0074

Department of the Treasury  
Internal Revenue Service

- ERO must obtain and retain completed Form 8879.  
► Go to [www.irs.gov/Form8879](http://www.irs.gov/Form8879) for the latest information.

**2023**

Submission Identification Number (SID) ►

Taxpayer's name

**DARREN K CHRISTENSEN**

Spouse's name

**REBECCA R CHRISTENSEN**

Social security number

Spouse's social security number

**Part I Tax Return Information - Tax Year Ending December 31, 2023** (Enter year you are authorizing.)

Enter whole dollars only on lines 1 through 5.

**Note:** Form 1040-SS filers use line 4 only. Leave lines 1, 2, 3, and 5 blank.

1	Adjusted gross income	1	(176,457)
2	Total tax	2	
3	Federal income tax withheld from Form(s) W-2 and Form(s) 1099	3	4,085
4	Amount you want refunded to you	4	4,085
5	Amount you owe	5	

**Part II Taxpayer Declaration and Signature Authorization (Be sure you get and keep a copy of your return)**

Under penalties of perjury, I declare that I have examined a copy of the income tax return (original or amended) I am now authorizing, and to the best of my knowledge and belief, it is true, correct, and complete. I further declare that the amounts in Part I above are the amounts from the income tax return (original or amended) I am now authorizing. I consent to allow my intermediate service provider, transmitter, or electronic return originator (ERO) to send my return to the IRS and to receive from the IRS (a) an acknowledgement of receipt or reason for rejection of the transmission, (b) the reason for any delay in processing the return or refund, and (c) the date of any refund. If applicable, I authorize the U.S. Treasury and its designated Financial Agent to initiate an ACH electronic funds withdrawal (direct debit) entry to the financial institution account indicated in the tax preparation software for payment of my federal taxes owed on this return and/or a payment of estimated tax, and the financial institution to debit the entry to this account. This authorization is to remain in full force and effect until I notify the U.S. Treasury Financial Agent to terminate the authorization. To revoke (cancel) a payment, I must contact the U.S. Treasury Financial Agent at 1-888-353-4537. Payment cancellation requests must be received no later than 2 business days prior to the payment (settlement) date. I also authorize the financial institutions involved in the processing of the electronic payment of taxes to receive confidential information necessary to answer inquiries and resolve issues related to the payment. I further acknowledge that the personal identification number (PIN) below is my signature for the income tax return (original or amended) I am now authorizing and, if applicable, my Electronic Funds Withdrawal Consent.

**Taxpayer's PIN: check one box only**

Refund will be deposited to: RTN=111017694 Acct=1440002827526

☒ I authorize Royal Legal Solutions to enter or generate my PIN 42867 as my  
ERO firm name  
signature on the income tax return (original or amended) I am now authorizing.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Your signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Spouse's PIN: check one box only**

☒ I authorize Royal Legal Solutions to enter or generate my PIN 85201 as my  
ERO firm name  
signature on the income tax return (original or amended) I am now authorizing.  
Enter five digits, but don't enter all zeros

☐ I will enter my PIN as my signature on the income tax return (original or amended) I am now authorizing. Check this box **only** if you are entering your own PIN and your return is filed using the Practitioner PIN method. The ERO must complete Part III below.

Spouse's signature ► \_\_\_\_\_ Date ► \_\_\_\_\_

**Practitioner PIN Method Returns Only - continue below****Part III Certification and Authentication - Practitioner PIN Method Only**

ERO's EFIN/PIN. Enter your six-digit EFIN followed by your five-digit self-selected PIN.

747721-90210

Don't enter all zeros

I certify that the above numeric entry is my PIN, which is my signature for the electronic individual income tax return (original or amended) I am now authorized to file for tax year indicated above for the taxpayer(s) indicated above. I confirm that I am submitting this return in accordance with the requirements of the Practitioner PIN method and Pub. 1345, Handbook for Authorized IRS e-file Providers of Individual Income Tax Returns.

ERO's signature ► Pete Schindele, CPA Date ► 05-22-2024**ERO Must Retain This Form - See Instructions****Don't Submit This Form to the IRS Unless Requested To Do So**

For Paperwork Reduction Act Notice, see your tax return instructions.

Form 8879 (Rev. 01-2021)

51

**Federal Supporting Statements****2023 PG01**

Name(s) as shown on return

Tax ID Number

DARREN K CHRISTENSEN

## SCHEDULE C - LINE 43 - VEHICLE INFO

Statement #1

<b>SERVICE</b>	<b>BUSINESS</b>	<b>COMMUTE</b>	<b>OTHER</b>	<b>PERSONAL</b>	<b>ANOTHER</b>	<b>HAVE</b>	<b>IS IT</b>
<b>DATE</b>	<b>MILES</b>	<b>MILES</b>	<b>MILES</b>	<b>USE</b>	<b>VEHICLE</b>	<b>EVIDENCE</b>	<b>WRITTEN</b>
01-01-2021	7991	0	0	YES	YES	YES	YES
05-30-2022	264	0	0	YES	YES	YES	YES

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**1040****Overflow Statement****2023**

Page 1

Name(s) as shown on return

(This page is not filed with the return. It is for your records only.)

Tax Identification Number

DARREN K &amp; REBECCA R CHRISTENSEN

**SCHEDULE C, LINE 1 - GROSS RECEIPTS**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
VERTICAL BRIDGE RENT	\$ 2,500
AIRBNB	11,861
RENTAL INCOME	3,411
<b>TOTAL:</b>	<b>\$ 17,772</b>

**SCHEDULE C, LINE 10 - COMMISSIONS AND FEES**

<b>DESCRIPTION</b>	<b>AMOUNT</b>
AIRBNB FEE	\$ 356
<b>TOTAL:</b>	<b>\$ 356</b>

The terms and conditions of this Membership Agreement (the "Agreement") govern the **Protection Plus \$1 Million Tax Audit Defense Membership Program ("Program")** provided to members of the Program ("**Members**") by Tax Protection Plus, LLC and the American Advantage Association (cumulatively referred to as "**Company**"). By accepting enrollment in the Program, you are agreeing to the terms of this Agreement.

**1. Definitions:** The following definitions are applicable to the Agreement.

- a. "**ERO**" means the Electronic Return Originator participating in the **Program** approved and authorized by **Company**.
- b. "**Protection Plus \$1 Million Tax Audit Defense Membership Program**" (or the "**Program**") is a service program offered by **Company** and is paid for by the ERO and provided to the Taxpayer as part of the tax preparation services at no additional cost to the Taxpayer.
- c. "**Return**" means an IRS acknowledged individual federal tax return form 1040, 1040SR and 1040NR, and/or a state acknowledged individual state return (if applicable) for the previous year's tax return and is not otherwise excluded in this Agreement. **Returns** filed after the October Extension filing deadline are not eligible for enrollment or **Company** services.
- d. "**Negligence**" means failure on the part of the tax preparer to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent tax preparer would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their tax preparer with complete and accurate information to enable them to accurately prepare the tax **Return**.
- e. "**Tax Preparer**" means the individual completing and signing the acknowledged **Return** as the paid preparer.
- f. "**Taxpayer**" or "**Member**" means the individual (or individuals if filing a Joint **Return**) for whom the **Tax Preparer** completes and signs an acknowledged **Return**.
- g. "**Company**" Tax Protection Plus, LLC and the American Advantage Association
- h. "**Company Program Fee**" the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by the ERO.

**2. Services provided by Company under the Program:** From the date the IRS or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee** and for a period of three (3) years (for Federal **Returns**) and four (4) years (for state **Returns**) after the April filing deadline for the **Return** (the Membership Term), if the IRS or state audits or issues a letter or notice regarding the **Taxpayer's Return**, **Company** will provide the **Taxpayer** with the following services to be performed exclusively by **Company** representatives for up to \$1,000,000.00 in service fees at **Company's** then current retail rate structure for such services (collectively, the "Services"):

- 2.1 Evaluation of all related IRS and/or state correspondence.
- 2.2 Explanation of case requirements and the available options.
- 2.3 Professional IRS and/or state document review, consultation and organization.
- 2.4 Drafting of letters and other necessary correspondence with the IRS and/or state as needed.
- 2.5 Assistance with telephone communication with the IRS and/or state agent for explanations and discussions during the audit process.
- 2.6 Assistance with all IRS forms unless excluded below in section 3.
- 2.7 Assistance with denied credits, including: Earned Income Credit, Child and Dependent Care Credit, Education Credits, Child Tax Credit, Additional Child Tax Credit, Adoption Credit, Credit for the Elderly or Disabled, Savers Credit.
- 2.8 Assistance with rejected W-7 applications.
- 2.9 Assistance with IRS and/or state Identity Theft
- 2.10 Tax debt relief including but not limited to Installment Agreements, Offers in Compromise, Tax Penalty Abatement, Tax Liens, Wage Garnishment Relief, and Innocent Spouse Relief provided that **Taxpayer** meets all guidelines for approval of the applicable debt relief and pays all associated governmental fees. Note: Taxpayers with unpaid prior tax debt may not qualify for assistance with some or all tax debt relief option, including but not limited to Offers in Compromise.
- 2.11 Representation before the IRS or state taxing authority by a credentialed **Company** representative, when **Company**, in its sole discretion, determines such representation is necessary.
- 2.12 Legal representation in a federal or state tax court by a **Company** appointed tax attorney, when **Company**, in its sole discretion, determines such legal representation is the most advisable option.
- 2.13 The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the services as instructed within the Membership materials provided.

**3. Program Exclusions:** The following types of tax returns and or Inquiries are specifically excluded. **Company** is under no obligation to provide **Taxpayer** with the Services in connection with such returns and or Inquiries:

- 3.1 **Returns** other than individual 1040, 1040SR, and 1040NR, and state **Returns** including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.
- 3.2 Returns in which the **Taxpayer**, **Tax Preparer** or **ERO** had knowledge of additional taxes owed as of the date **Taxpayer** enrolled in the **Program**.
- 3.3 Returns prepared with **Negligence**, recklessness, intentional misrepresentation or fraud.
- 3.4 Local, city and county tax.
- 3.5 Returns that have become subject to IRS or state criminal investigations.
- 3.6 Inquiries and/or notices related to foreign income, flow-through entities (partnerships and S-corporations as reported on Schedule K), court awards and damages, bartering income, cancelled debt, estate tax or gift tax.
- 3.7 Inquiries and/or notices related to the following credits: Foreign tax credit, Plug-in electric vehicle credit, Residential energy efficient property credit, Mortgage interest credit, Credit to holders of tax credit bonds, Health coverage tax credit, "Credit" for prior year minimum tax, "Credit" for excess railroad retirement tax withheld.
- 3.8 When there is a lack of clarity from the IRS and/or state taxing authorities, we may not be able to provide complete assistance.
- 3.9 Any services performed by any individual or company other than the Services performed by **Company** or a **Company** appointed representative.

**4. Taxpayer Responsibilities:** In order for **Company** to be obligated to provide the Services to **Taxpayer**, the **Taxpayer** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the audit notice received to request an extension of the deadline for responding.
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

**5. Disclosure of Information:** **Taxpayer** hereby agrees that his/her specific **Taxpayer** information, including all information that **Taxpayer** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**6. Cancellation:** If, for any reason, a **Member** is not satisfied with the **Program** and wishes to terminate his/her membership, the **Member** may cancel the membership by notifying **Company** in writing or by telephoning a **Program** representative. Membership in the **Program** shall terminate on the date that **Company** receives written notice of cancellation.

**7. Member Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Member** makes the following representations and acknowledgements:

7.1 **Member** has read this Agreement carefully and understands the **Program**.

7.2 **Member** may cancel his/her **Program** membership at any time before the conclusion of the Membership Term.

7.3 Membership in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Member** agrees that he/she will use his/her **Program** membership only for his/her personal benefit. A **Member's** violation of this paragraph 7.3 will result in immediate termination of the **Program** Membership.

7.4 **Member** acknowledges that **Company** bears no responsibility for the payment of (or contribution to) any use or sales tax that may be imposed by any state or federal taxing authority on the Services provided under the **Program**. Payment of such taxes, to the extent imposed, shall remain the sole responsibility of the **Member**.

7.5 **Member** understands that **Member** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

7.6 **Member** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the Services provided by a **Tax Preparer** or **ERO**.

7.7 **Member** understands and agrees that they will be enrolled as a member of the American Advantage Association to be eligible to receive the benefits of the **Program**.

7.8 **Member** understands and agrees that the **Program** is not insurance.

7.9 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Taxpayer**. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to **Taxpayer's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **Members** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **MEMBER** FROM A PARTICIPATING **TAX PREPARER** OR **ERO**. **MEMBER** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER** OR **ERO** FOR THE SERVICES PROVIDED TO **MEMBERS** BY THE **TAX PREPARER** OR **ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Member** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Member**, the **Member** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Member** who uses the Services under the **Program** membership hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Member** or **Member's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Member** or **Member's** legal representative(s) against **Company** shall be cancellation of the **Program** membership as provided in Section 6.

**11. Notices:** Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Member**, at the address provided by the **Member**.

**12. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to membership in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement. **Member** Acknowledges that **THE PROGRAM IS NOT INSURANCE**.

**13. Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

**14. Governing Law:** This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

**15. Headings:** The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

**16. Waiver of Breach:** Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision.



The following terms and conditions of this Membership Agreement (the "Agreement") govern the Tax Reimbursement Program. Throughout this document, **Program** refers to this Tax Reimbursement Program. **You** and **Your** refer to the person(s) or **Participant(s)** who have been enrolled in the **Program** by a **Participating Tax Preparer**. **We, Us** and **Our** refer to the **Company** providing this benefit to **Participants**. In addition, when in bold certain words and phrases are defined as follows:

**1. Definitions:**

The following definitions are applicable to the Agreement.

- a. **"Assessment"** means an initial assessment by the Internal Revenue Service (IRS) or state taxing authority against the Return for additional fees, penalties and/or interest that is made within three (3) years from the April filing deadline.
- b. **"Error"** means a miscalculation by a **Tax Preparer** or certain mistakes by the **Tax Preparer** that result in an **Assessment**.
- c. **"Negligence"** means failure on the part of the tax preparer to exercise the care or apply the effort to research IRS and/or state tax codes, instructions and guidelines that a reasonably prudent tax preparer would exercise in their efforts to comply with IRS and/or state tax codes in the preparation of a tax **Return**; or failure on the part of the **Taxpayer** to exercise the care or apply the effort that a reasonably prudent person would exercise in providing their tax preparer with complete and accurate information to enable them to accurately prepare the tax **Return**.
- d. **"Return"** means an IRS acknowledged individual federal tax return form 1040, 1040SR, and 1040NR, and/or a state acknowledged individual state tax return (if applicable) for the previous year's tax return and is not otherwise excluded in this Agreement. **Returns** filed after the October Extension filing deadline are not eligible for enrollment or **Company** services.
- e. **"Tax Preparer" and "Participating Tax Preparer"** means the Electronic Return Originator (ERO) and/or the individual completing and signing the acknowledged Return as the paid preparer who is an Organization Member of the American Advantage Association authorized to enroll **Participants** in the **Program**.
- f. **"Participant"** means the individual (or individuals if filing a Joint **Return**) for which a **Participating Tax Preparer** or ERO completes and signs an acknowledged Return and reports them as a participant in the **Program** to **Company**.
- g. **"Company"** means Tax Protection Plus, LLC through the American Advantage Risk Purchasing Group and its members and the American Advantage Association and its Organization Member **Participating Tax Preparers** and EROs.
- h. **"Company Program Fee"** the **Company** established fee charged by **Company** for a **Taxpayer** to participate in the **Program** and paid to **Company** by the ERO.
- i. **"Membership"** a term defining a **Participant's** status as a **Participant** in the **Program** who is eligible to receive the Services defined in this Agreement.

**2. Services provided by Company under the Program:** From the date the IRS or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee** and for a period of three (3) years after the April filing deadline for the **Return** (the **Membership Term**), if the **Participant's Return** is audited, and it is determined that additional taxes, penalties and interest are due as the direct result of a legitimate **Error** made by a **Participating Tax Preparer**, **Company** will provide the **Participant** with the reimbursement of up to a combined total of \$2,500.00 in additional taxes, penalties and interest as calculated by the IRS and state, subject to the limitations and qualification criteria described in section 5. The Company Program Fee is paid for by the ERO and this Program is provided to the Taxpayer as part of the tax preparation services at no additional cost to the Taxpayer. REIMBURSEMENT BENEFITS ARE NOT AVAILABLE AND WILL NOT BE PAID TO TAXPAYERS WHO RESIDE IN SD, TN, WY, PUERTO RICO OR IN ANY OTHER STATE IN WHICH APPLICABLE LAW PROHIBITS COMPANY FROM MAKING SUCH PAYMENT

**3. Program Exclusions:** The following types of tax returns and/or inquiries are specifically excluded. **Company** is under no obligation to provide **Participant** with the Services in connection with such tax returns and/or inquiries:

- 3.1 Returns other than individual 1040, 1040SR, and 1040NR, and individual state returns including, but not limited to, corporate, partnership, trust, estate, gift and employment returns.
- 3.2 Returns in which the **Participant** or **Tax Preparer** had knowledge of additional taxes owed as of the date **Participant** enrolled in the **Program**.
- 3.3 Returns prepared with **Negligence**, recklessness, intentional misrepresentation or fraud.
- 3.4 Self-prepared returns.
- 3.5 Local, city and county tax.
- 3.6 Returns that have become subject to IRS and/or state criminal investigations.
- 3.7 Inquiries and/or notices related to foreign income, flow-through entities (partnerships and S-corporations as reported on Schedule K), court awards and damages, bartering income, cancelled debt, estate and gift tax.
- 3.8 Inquiries and/or notices related to the following credits: Foreign tax credit, Plug-in electric vehicle credit, Residential energy efficient property credit, Mortgage interest credit, Credit to holders of tax credit bonds, Health coverage tax credit, "Credit" for prior year minimum tax, "Credit" for excess railroad retirement tax withheld.
- 3.9 Inquiries and/or notices related to Cryptocurrency.
- 3.10 No reimbursement will be made for issues arising from estimated taxes.

**4. Participant Responsibilities:** In order for **Company** to be obligated to provide the Services to **Participant**, the **Participant** agrees to take the following actions:

- 4.1 Contact the IRS and/or state (with the assistance of **Company**) per the notice received to request an extension of the deadline for responding.
- 4.2 Notify **Company** of any IRS and/or state correspondence or notice regarding the **Return** within thirty (30) days from the date of such notice along with a complete copy of the **Return**.
- 4.3 Provide **Company** any further assistance or documents as requested that support claims made on the **Return**.

**5. Reimbursement Policy and Criteria:**

- 5.1 The Service that provides for reimbursement of assessed penalties, interest and taxes is provided through **Company** and its **Participating Tax Preparers** and EROs.
- 5.2 A **Participant's** eligibility for reimbursement of assessed penalties; interest and taxes are subject to the exclusions described in Section 3. If the audit is a result of a legitimate **Error** made by a **Participating Tax Preparer**, **Company** will reimburse the affected **Participant** for the net effect of additional taxes, penalties and interest assessed up to \$2,500.00 for the **Return**. Qualified reimbursements will be paid by **Company** only after all of the obligations of **Participant** in Section 4 are satisfied, the **Participant** provides **Company** with proof satisfactory to **Company** that either (a) all tax obligations have been paid in full to the IRS and/or state or (b) the **Participant** is current with any payment agreement entered into with the IRS and/or state and **Company** receives a completed Reimbursement Request Form from the **Participating Tax Preparer** describing the **Error** and how it occurred.
- 5.3 Notwithstanding anything contained herein to the contrary, the **Participant** is not eligible for reimbursement if the additional tax, penalty or interest is assessed as a result of:

5.3.1 Incomplete, incorrect or misleading information intentionally provided by the **Participant**, **Tax Preparer** or **ERO**.

5.3.2 **ERO's** or **Tax Preparer's** reckless failure to include W-2, 1099 or any other taxable income on the **Return**.

5.3.3 The **Participant's** inability to provide the IRS and/or state or **Company** with sufficient records to support any item on the **Return**, including (but not limited to) filing status, deductions, expenses or dependents.

5.3.4 **Returns** prepared with **Negligence**.

**6. Disclosure of Information:** **Participant** hereby agrees that his/her specific **Taxpayer** information, including all information that **Participant** has disclosed to the **ERO** or has been included on the **Return**, may be disclosed by the **ERO** to **Company** and used by **Company** in the manner consistent with this Agreement.

**7. Participant Representations and Acknowledgements:** In return for the Services available under the **Program**, the **Participant** makes the following representations and acknowledgements:

7.1 **Participant** has read this Agreement carefully and understands the **Program**.

7.2 **Membership** in the **Program** and benefits thereunder are not assignable without the express written consent of **Company**. **Participant** agrees that he/she will use his/her **Program Membership** only for his/her personal benefit. A **Participant's** violation of this paragraph 7.2 will result in immediate termination of the **Program Membership**.

7.3 **Participant** understands that **Participant** is responsible for paying the **Tax Preparer** or **ERO** for their services rendered.

7.4 **Participant** understands and agrees that all **Tax Preparers** and **EROs** are independent contractors, and that **Company** in no way is responsible for the Services provided by a **Tax Preparer** or **ERO**.

7.5 The **Taxpayer** represents and warrants that they have truthfully provided correct, accurate and complete information to the **Tax Preparer** and to the best of **Taxpayer's** knowledge, the **Tax Preparer** has truthfully, completely and accurately completed all tax return forms and due diligence worksheets and procedures in accordance with all applicable IRS and state (if applicable) rules, regulations, procedures, guidelines, publications and requirements, and that the Services provided under the **Program** are conditioned upon such completion.

**8. Disclaimer:** Failure to comply with procedure and strategy actions recommended by **Company** may result in an IRS and/or state (if applicable) ruling unfavorable to the **Participant**. Failure or refusal to comply with requests or instructions from the IRS and/or state (if applicable) during the audit may result in adverse actions taken by the IRS and/or state to **Participant's** detriment. In all cases, **Company** will not be held responsible for the outcome and reserves the right to cease providing services when reasonably warranted.

**9. Disclaimer of Warranties:** **Company** is not a **Tax Preparer**, **ERO**, or a direct Provider of the tax services provided to **PARTICIPANTS** other than the **Program**. ACCORDINGLY, **COMPANY** GIVES NO WARRANTY, EXPRESS OR IMPLIED, AS TO DESCRIPTION, QUALITY, MERCHANTABILITY, FITNESS FOR ANY PARTICULAR PURPOSE, PRODUCTIVENESS, OR ANY OTHER MATTER, FOR ANY SERVICES OR MERCHANDISE PURCHASED OR RECEIVED BY A **PARTICIPANT** FROM A **PARTICIPATING TAX PREPARER OR ERO**. **PARTICIPANT** ACKNOWLEDGES THAT HE/SHE IS NOT RELYING ON **COMPANY'S** SKILL OR JUDGMENT IN SELECTING A **TAX PREPARER OR ERO** FOR THE SERVICES PROVIDED TO **PARTICIPANT** BY THE **TAX PREPARER OR ERO**. In the event any product or service (other than the **Program**) purchased or received by a **Participant** from a **Tax Preparer** or **ERO** is canceled, modified, defective, or otherwise unsatisfactory to the **Participant**, the **Participant** will look solely to the Provider, Seller, Merchant, or Manufacturer of the product or service for any repair, exchange, refund, or satisfaction of claim.

**10. General Release:** Each **Participant** who uses the Services under the **Program** hereby forever releases, acquits and discharges **Company** and their employees, agents and affiliates from any and all liabilities, claims, demands, actions, and causes of action that such **Participant** or **Participant's** legal representative(s) may have by reason of any monetary damage or personal injury sustained as a result of or during the course of the use of any and all Services under the **Program**. The sole recourse available to a **Participant** or **Participant's** legal representative(s) against **Company** shall be cancellation of their **Program Membership**.

**11. Notices:** Any and all notices, consents, approvals, requests, and other written communications given or required under the terms of this Agreement shall be deemed to have been duly given and served when sent by email, U.S. Postal mail, postage prepaid and addressed to the **Participant**, at the address provided by the **Participant**.

**12. Entire Agreement:** This Agreement sets forth the entire agreement and understanding of the parties with regard to **Membership** in the **Program**. No representations, inducements, promises or agreements, or otherwise, shall be of any force or effect. The validity or unenforceability of any term of this Agreement shall in no way affect the validity or enforceability of any other terms or provisions of this Agreement.

**13. Binding Effect:** This Agreement shall be binding upon and inure to the benefit of the parties as well as their respective successors and permitted assigns.

**14. Governing Law:** This Agreement shall be governed and construed in accordance with the laws of the State of North Carolina regardless of any application of principles regarding conflicts of laws.

**15. Headings:** The headings or captions provided throughout this Agreement are for reference purposes only and shall in no way affect the meaning or interpretation of this Agreement.

**16. Waiver of Breach:** Waiver of breach of any provision of this Agreement shall not be deemed a waiver of any other breach of the same or different provision

Tax Protection Plus  
Through the American Advantage Association  
P.O. Box 24279 Winston Salem, NC 27114  
cases@taxprotectionplus.com  
Phone # 866-942-8348  
Fax# 850-424-1420

**Information:** Tax Protection Plus through the American Advantage Association has obtained a policy from an 'A' rated insurer to back up its provision of the Tax Reimbursement Program.

## Identity Theft Restoration Membership Program Agreement

**Services provided by Company under the Program:** From the date the IRS and/or state (if applicable) has acknowledged transmission of your **Return** and **Company** receives payment of the **Company Program Fee** paid by the ERO and for a period of one (1) year (the Membership Term), **Company** will provide the **Taxpayer**, and other individuals listed on the tax **Return** (collectively, the "**Taxpayer**") with the following services (collectively, the "Services"):

**Identity Theft Restoration: Taxpayer** is provided with toll free telephone access to an Identity Theft Risk Management Specialist who will provide **Taxpayer** with the following recovery services\*:

- Assist members with Investigating fraudulent activity.
- Place phone calls, send electronic notifications, and prepare appropriate documentation on the member's behalf, including dispute letters for defensible complaints to any and all appropriate state agencies and financial institutions.
- Issue fraud alerts and victim statements when necessary, with the three consumer credit reporting agencies, the FTC, SSA, and U.S. Postal Service.
- Submit ID Theft Affidavit to involved creditors for card cancellation and new card issuance.
- Contact, follow up and escalate issues with affected agencies, creditors, financial institutions, to reinforce member's rights.
- Assist the member in notifying local law enforcement authorities to file the appropriate official reports.
- Provide peace of mind and resolution of key issues from start to finish as swiftly as possible.
- Provide members with a "Case Completion Kit" including copies of documentation, correspondence, forms and letters for their personal records.
- Provide daily identity monitoring with all three credit bureaus for six months.

\* Requires Taxpayer to sign a Special Limited Power of Attorney

### Unlimited Legal Care at Discounted Rates:

As an Identity theft victim, **Member** is also provided access to a proprietary attorney network that will represent **Member** at the low hourly rate of \$125.00, or when appropriate, 40% off their usual and customary hourly rate, for all extended legal care. **Member** may use **Program** to prosecute identity theft thieves. This **Program** provides unlimited discounted legal care, at capped hourly rates, enabling **Member** to both defend yourself and prosecute thieves.

The Services are subject to change, modification, or substitution at any time without notice to the **Member**. In order to receive Services, a **Member** must access the services as instructed within the Membership materials provided.

If you have questions you can contact us at 866-942-8348.

		<b>a</b> Employee's social security number [REDACTED]		<b>51</b> OMB No. 1545-0008		Safe, accurate, <b>FAST! Use</b>		<b>IRS e-file</b>		Visit the IRS website at <a href="http://www.irs.gov/efile">www.irs.gov/efile</a>	
<b>b</b> Employer identification number (EIN) <b>75-3197409</b>				<b>1</b> Wages, tips, other compensation <b>36,160</b>				<b>2</b> Federal income tax withheld <b>4,085</b>			
<b>c</b> Employer's name, address, and ZIP code <b>TJC MORTGAGE INC</b>  <b>1 PERIMETER PARK SOOUTH SUITE 230S</b> <b>BIRMINGHAM AL 35243</b>				<b>3</b> Social security wages <b>36,160</b>				<b>4</b> Social security tax withheld <b>2,242</b>			
				<b>5</b> Medicare wages and tips <b>36,160</b>				<b>6</b> Medicare tax withheld <b>524</b>			
				<b>7</b> Social security tips				<b>8</b> Allocated tips			
<b>d</b> Control number				<b>9</b> [REDACTED]				<b>10</b> Dependent care benefits			
<b>e</b> Employee's first name and initial Last name Suff.  <b>REBECCA R CHRISTENSEN</b>  <b>14804 ROCK CLIFF DR</b> <b>LEANDER TX 78641</b>				<b>11</b> Nonqualified plans				<b>12a</b> See instructions for box 12 C o d e			
				<b>13</b> Statutory employee Retirement plan Third-party sick pay <input type="checkbox"/> <input type="checkbox"/> <input type="checkbox"/>				<b>12b</b> C o d e			
				<b>14</b> Other				<b>12c</b> C o d e			
								<b>12d</b> C o d e			
<b>f</b> Employee's address and ZIP code											
<b>15</b> State Employer's state ID number		<b>16</b> State wages, tips, etc.		<b>17</b> State income tax		<b>18</b> Local wages, tips, etc.		<b>19</b> Local income tax		<b>20</b> Locality name	

Form **W-2** Wage and Tax Statement**2023**

Department of the Treasury-Internal Revenue Service

**Copy B - To Be Filed With Employee's FEDERAL Tax Return.**

This information is being furnished to the Internal Revenue Service.

EEA

The information on this Form W-2 was used to prepare the taxpayer's 2023 Federal tax return by Royal Legal Solutions

# **Qualified Dividends and Capital Gain Tax Worksheet - Line 16 (Form 1040)**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN****Before you begin:**

- See the earlier instructions for line 16 to see if you can use this worksheet to figure your tax.
- Before completing this worksheet, complete Form 1040 or 1040-SR through line 15.
- If you don't have to file Schedule D and you received capital gain distributions, be sure you checked the box on Form 1040 or 1040-SR, line 7.

1. Enter the amount from Form 1040 or 1040-SR, line 15. However, if you are filing Form 2555 (relating to foreign earned income), enter the amount from line 3 of the Foreign Earned Income Tax Worksheet . . . . .	<b>1.</b>	
2. Enter the amount from Form 1040 or 1040-SR, line 3a* . . . . .	<b>2.</b>	<b>23</b>
3. Are you filing Schedule D?*		
<input checked="" type="checkbox"/> <b>Yes.</b> Enter the <b>smaller</b> of line 15 or 16 of Schedule D. If either line 15 or 16 is blank or a loss, enter -0-.	<b>3.</b>	<b>9,119</b>
<input type="checkbox"/> <b>No.</b> Enter the amount from Form 1040 or 1040-SR, line 7.		
4. Add lines 2 and 3 . . . . .	<b>4.</b>	<b>9,142</b>
5. Subtract line 4 from line 1. If zero or less, enter -0- . . . . .	<b>5.</b>	
6. Enter:		
\$44,625 if single or married filing separately, \$89,250 if married filing jointly or qualifying surviving spouse, \$59,750 if head of household.	<b>6.</b>	<b>89,250</b>
7. Enter the smaller of line 1 or line 6 . . . . .	<b>7.</b>	
8. Enter the smaller of line 5 or line 7 . . . . .	<b>8.</b>	
9. Subtract line 8 from line 7. This amount is taxed at 0% . . . . .	<b>9.</b>	
10. Enter the smaller of line 1 or line 4 . . . . .	<b>10.</b>	
11. Enter the amount from line 9 . . . . .	<b>11.</b>	
12. Subtract line 11 from line 10 . . . . .	<b>12.</b>	
13. Enter:		
\$492,300 if single, \$276,900 if married filing separately, \$553,850 if married filing jointly or qualifying surviving spouse, \$523,050 if head of household.	<b>13.</b>	<b>553,850</b>
14. Enter the smaller of line 1 or line 13 . . . . .	<b>14.</b>	
15. Add lines 5 and 9 . . . . .	<b>15.</b>	
16. Subtract line 15 from line 14. If zero or less, enter -0- . . . . .	<b>16.</b>	
17. Enter the smaller of line 12 or line 16 . . . . .	<b>17.</b>	
18. Multiply line 17 by 15% (0.15) . . . . .	<b>18.</b>	
19. Add lines 9 and 17 . . . . .	<b>19.</b>	
20. Subtract line 19 from line 10 . . . . .	<b>20.</b>	
21. Multiply line 20 by 20% (0.20) . . . . .	<b>21.</b>	
22. Figure the tax on the amount on line 5. If the amount on line 5 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 5 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	<b>22.</b>	
23. Add lines 18, 21, and 22 . . . . .	<b>23.</b>	
24. Figure the tax on the amount on line 1. If the amount on line 1 is less than \$100,000, use the Tax Table to figure the tax. If the amount on line 1 is \$100,000 or more, use the Tax Computation Worksheet . . . . .	<b>24.</b>	
25. <b>Tax on all taxable income.</b> Enter the <b>smaller</b> of line 23 or 24. Also include this amount on the entry space on Form 1040 or 1040-SR, line 16. If you are filing Form 2555, don't enter this amount on the entry space on Form 1040 or 1040-SR, line 16. Instead, enter it on line 4 of the Foreign Earned Income Tax Worksheet . . . . .	<b>25.</b>	

\* If you are filing Form 2555, see the footnote in the Foreign Earned Income Tax Worksheet before completing this line.

**Worksheet B  
Form 1040****Earned Income Credit (EIC) - Line 27**

(Keep for your records)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K CHRISTENSEN****Use this worksheet if you answered "Yes" to Step 5, question 2.**

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<b>Part 1</b>  <b>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</b>	<b>1a.</b> Enter the amount from Schedule SE, Part I, line 3.  <b>b.</b> Enter any amount from Schedule SE, Part I, line 4b and line 5a.  <b>c.</b> Combine lines 1a and 1b.  <b>d.</b> Enter the amount from Schedule SE, Part I, line 13.  <b>e.</b> Subtract line 1d from line 1c.	<div>1a</div> <div>1b</div> <div>1c</div> <div>1d</div> <div>1e</div>
<b>Part 2</b>  <b>Self-Employed NOT Required To File Schedule SE</b>  For example, your net earnings from self-employment were less than \$400.	<b>2.</b> Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.  <b>a.</b> Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.  <b>b.</b> Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.  <b>c.</b> Combine lines 2a and 2b.	<div>2a</div> <div>2b</div> <div>2c</div> <div>( 206,768 )</div> <div>( 206,768 )</div>
<b>Part 3</b>  <b>Statutory Employees Filing Schedule C</b>	<b>3.</b> Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	<div>3</div>
<b>Part 4</b>  <b>All Filers Using Worksheet B</b>	<b>4.</b> Combine lines 1e, 2c, and 3. <b>This is your total self-employed income.</b>	<div>4</div> <div>( 206,768 )</div>

*\*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

**Need more information or forms? Visit IRS.gov.**

**Worksheet B  
Form 1040****Earned Income Credit (EIC) - Line 27**

(Keep for your records)

**2023**

Name(s) as shown on return

Tax ID Number

REBECCA R CHRISTENSEN

**Use this worksheet if you answered "Yes" to Step 5, question 2.**

- Complete the parts below (Parts 1 through 3) that apply to you. Then, continue to Part 4.
- If you are married filing a joint return, include your spouse's amounts, if any, with yours to figure the amounts to enter in Parts 1 through 3.

<b>Part 1</b>  <b>Self-Employed, Members of the Clergy, and People With Church Employee Income Filing Schedule SE</b>	<b>1a.</b> Enter the amount from Schedule SE, Part I, line 3.  <b>b.</b> Enter any amount from Schedule SE, Part I, line 4b and line 5a.  <b>c.</b> Combine lines 1a and 1b.  <b>d.</b> Enter the amount from Schedule SE, Part I, line 13.  <b>e.</b> Subtract line 1d from line 1c.	<div>1a</div> <div>1b</div> <div>1c</div> <div>1d</div> <div>1e</div>
<b>Part 2</b>  <b>Self-Employed NOT Required To File Schedule SE</b>  For example, your net earnings from self-employment were less than \$400.	<b>2.</b> Don't include on these lines any statutory employee income, any net profit from services performed as a notary public, any amount exempt from self-employment tax as the result of the filing and approval of Form 4029 or Form 4361, or any other amounts exempt from self-employment tax.  <b>a.</b> Enter any net farm profit or (loss) from Schedule F, line 34; and from farm partnerships, Schedule K-1 (Form 1065), box 14, code A*.  <b>b.</b> Enter any net profit or (loss) from Schedule C, line 31; and Schedule K-1 (Form 1065), box 14, code A (other than farming)*.  <b>c.</b> Combine lines 2a and 2b.	<div>2a</div> <div>2b</div> <div>2c</div> <div>(16,621)</div> <div>(16,621)</div>
<b>Part 3</b>  <b>Statutory Employees Filing Schedule C</b>	<b>3.</b> Enter the amount from Schedule C, line 1, that you are filing as a statutory employee.	<div>3</div>
<b>Part 4</b>  <b>All Filers Using Worksheet B</b>	<b>4.</b> Combine lines 1e, 2c, and 3. <b>This is your total self-employed income.</b>	<div>4</div> <div>(16,621)</div>

*\*If you have any Schedule K-1 amounts, complete the appropriate line(s) of Schedule SE, Part I. Reduce the Schedule K-1 amounts as described in the Partner's Instructions for Schedule K-1. Enter your name and social security number on Schedule SE and attach it to your return.*

**Form 1040 or  
1040-SR****Investment Income for the  
Earned Income Credit**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN****Interest and Dividends**

1. Enter any amount from Form 1040 or 1040-SR, line 2b . . . . . 1. \_\_\_\_\_
2. Enter any amount from Form 1040 or 1040-SR, line 2a, plus any amount on Form 8814, line 1b . . . . . 2. \_\_\_\_\_
3. Enter any amount from Form 1040 or 1040-SR, line 3b . . . . . 3. 23
4. Enter the amount from Schedule 1 (Form 1040), line 8z, that is from Form 8814 if you are filing that form to report your child's interest and dividend income on your return. (If your child received an Alaska Permanent Fund dividend, use Worksheet 2, on the next page, to figure the amount to enter on this line.) . . . . . 4. \_\_\_\_\_

**Capital Gain Net Income**

5. Enter the amount from Form 1040 or 1040-SR, line 7. If the amount on that line is a loss, enter -0- . . . . . 5. 10,749
6. Enter any gain from Form 4797, Sales of Business Property, line 7. If the amount on that line is a loss, enter -0-. (But, if you completed lines 8 and 9 of Form 4797, enter the amount from line 9 instead.) . . . . . 6. \_\_\_\_\_
7. Subtract line 6 of this worksheet from line 5 of this worksheet. (If the result is less than zero, enter -0-.) . . . . . 7. 10,749

**Royalties and Rental Income From Personal Property**

8. Enter any royalty income from Schedule E, line 23b, plus any income from the rental of personal property shown on Schedule 1 (Form 1040), line 8l. Subtract any expenses from Schedule E, line 20, related to royalty income, plus any expenses from the rental of personal property deducted on Schedule 1 (Form 1040), line 24b. (If the result is less than zero, enter -0-) . . . . . 8. \_\_\_\_\_

**Passive Activities**

9. Enter the total of any net income from passive activities (such as income included on Schedule E, line 26, 29a (col. (h)), 34a (col. (d)), or 40) and the total of any losses from passive activities (included on Schedule E, line 26, 29b (col. (g)), 34b (col. (c)), or 40). (See instructions below for line 9.) (if zero or less, enter -0-) . . . . . 9. 0
10. Adjustment from EIC screen . . . . . 10. \_\_\_\_\_
11. Add the amounts on lines 1, 2, 3, 4, 7, 8, 9 and 10. Enter the total. **This is your investment income** . . . . . 11. 10,772
12. Is the amount on line 11 more than **\$11,000**?
 

☐ **Yes.** You can't take the credit.
   
☒ **No.** Go to *Step 3* of the Form 1040 instructions for line 27 to find out if you can take the credit (unless you are using this publication to find out if you can take the credit; in that case, go to *Rule 7*, next).

**Instructions for line 9.** In figuring the amount to enter on line 9, don't take into account any royalty income (or loss) included on line 26 of Schedule E or any amount included in your earned income. To find out if the income on line 26 or line 40 of Schedule E is from a passive activity, see the Schedule E instructions. If any of the rental real estate income (or loss) included on Schedule E, line 26, isn't from a passive activity, enter "NPA" and the amount of that income (or loss) on the dotted line next to line 26.



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**Auto Expense Worksheet**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN**

Profession/Business

**REAL ESTATE \GREEN LIGHT BAY LLC**Description **TESLA MODEL**Date placed in service **2021-01-01**

Number of miles your vehicle was used for:

Total Business miles driven during the year . . . . . **7,991**

Total Commuting miles driven during the year . . . . .

Total Other miles driven during the year . . . . .

Total Miles driven during the year . . . . . **7,991**Business Use percentage . . . . . **100.00****Expenses:****Total****Business  
Percentage**

Section 179 . . . . .

Bonus Depreciation . . . . .

Depreciation . . . . .

Garage Rent . . . . .

Gas . . . . .

Insurance . . . . .

Licenses . . . . .

Oil . . . . .

Parking Fees . . . . .

Rental Fees . . . . .

Interest . . . . .

Personal Property Tax . . . . .

Repairs . . . . .

Tires . . . . .

Tolls . . . . .

Lease Add Back . . . . .

Other Expenses:

. . . . .

. . . . .

. . . . .

Total Expenses . . . . .

## Standard Mileage Rate Calculation

Business miles . . . . . **7,991** X 0.655 **5,234** . . . . . **5,234**

Parking fees . . . . .

Tolls . . . . .

Interest . . . . .

Personal Property Tax . . . . .

Total Standard Mile Rate deduction . . . . . **5,234****How it is reported:**

Depreciation deduction . . . . .

Auto Expense . . . . . **5,234**

Personal Property Taxes, Schedule A, Line 5c . . . . .

51  
**Auto Expense Worksheet**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN**

Profession/Business

**REAL ESTATE \GREEN LIGHT BAY LLC**Description **TESLA MODEL**Date placed in service **2022-05-30**

Number of miles your vehicle was used for:

Total Business miles driven during the year . . . . . **264**

Total Commuting miles driven during the year . . . . .

Total Other miles driven during the year . . . . .

Total Miles driven during the year . . . . . **264**Business Use percentage . . . . . **100.00****Expenses:****Total****Business  
Percentage**

Section 179 . . . . .

Bonus Depreciation . . . . .

Depreciation . . . . .

Garage Rent . . . . .

Gas . . . . .

Insurance . . . . .

Licenses . . . . .

Oil . . . . .

Parking Fees . . . . .

Rental Fees . . . . .

Interest . . . . .

Personal Property Tax . . . . .

Repairs . . . . .

Tires . . . . .

Tolls . . . . .

Lease Add Back . . . . .

Other Expenses:

. . . . .

. . . . .

. . . . .

Total Expenses . . . . .

## Standard Mileage Rate Calculation

Business miles . . . . . **264** X 0.655 **173** . . . . . **173**

Parking fees . . . . .

Tolls . . . . .

Interest . . . . .

Personal Property Tax . . . . .

Total Standard Mile Rate deduction . . . . . **173****How it is reported:**

Depreciation deduction . . . . .

Auto Expense . . . . . **173**

Personal Property Taxes, Schedule A, Line 5c . . . . .

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**Auto Mileage Worksheet**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN**

Profession/Business

**REAL ESTATE \GREEN LIGHT BAY LLC**Description TESLA MODELDate placed in service 01-01-2021**Business Miles****Rate of Depreciation allowed  
for Standard Mileage Rate**

2023	<u>7,991</u>	0.28
2022	<u>          </u>	0.26
2021	<u>          </u>	0.26
2020	<u>          </u>	0.27
2019	<u>          </u>	0.26
2018	<u>          </u>	0.25
2017	<u>          </u>	0.25
2016	<u>          </u>	0.24
2015	<u>          </u>	0.24
2014	<u>          </u>	0.22
pre-2014	<u>          </u>	See Publication 463

**Total Business Miles** 7,991

This worksheet displays the business miles taken by year for vehicles with the standard mileage rate deduction. When the vehicle is sold, the amount of the depreciation that is factored into the standard mileage rate should reduce the basis of the vehicle. If actual expenses were taken on the vehicle, then do not use this worksheet; the depreciation can be found on the Depreciation Detail Listing ("FED DEPR Schedule" in View/Print mode). Refer to pub 463 for more information on the standard and actual deduction for vehicles.

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**Auto Mileage Worksheet**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN**

Profession/Business

**REAL ESTATE \GREEN LIGHT BAY LLC**Description TESLA MODELDate placed in service 05-30-2022**Business Miles****Rate of Depreciation allowed  
for Standard Mileage Rate**

2023	<u>264</u>	0.28
2022	<u></u>	0.26
2021	<u></u>	0.26
2020	<u></u>	0.27
2019	<u></u>	0.26
2018	<u></u>	0.25
2017	<u></u>	0.25
2016	<u></u>	0.24
2015	<u></u>	0.24
2014	<u></u>	0.22
pre-2014	<u></u>	See Publication 463

**Total Business Miles** 264

This worksheet displays the business miles taken by year for vehicles with the standard mileage rate deduction. When the vehicle is sold, the amount of the depreciation that is factored into the standard mileage rate should reduce the basis of the vehicle. If actual expenses were taken on the vehicle, then do not use this worksheet; the depreciation can be found on the Depreciation Detail Listing ("FED DEPR Schedule" in View/Print mode). Refer to pub 463 for more information on the standard and actual deduction for vehicles.

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**Depreciation Detail Listing****2023**

\* Item is included in UBIA  
for Section 199A calculations.  
See "UBIA" in lower right corner.

GREEN LIGHT BAY LLC

PAGE 1

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Social security number/EIN

DARREN K &amp; REBECCA R CHRISTENSEN

No.	Description	Date	Cost	Basis Adjustment	Business percentage	Section 179	Bonus depreciation	Depreciable Basis	Life	Method	Rate	Prior Depreciation	Current Depreciation	Accumulated Depreciation	AMT Current
1	CAMPER	09-01-2021	27,000*		100.00			27,000	5		19.2		5,184	5,184	5,184

**Next Year's Depreciation Worksheet**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN**

Form	Multi-Form	Description	Date	Basis	Method	Life	Deduction
C	1	CAMPER	09-01-2021	27,000	200 DBHY	5	3,110
		TOTAL					3,110

**Carryover Worksheet****List of items that will carryover to the 2024 tax return**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K & REBECCA R CHRISTENSEN****Itemized Deductions**

Carryover Amount

Contributions subject to 100% of AGI limitations . . . . .

Contributions subject to 60% of AGI limitations . . . . .

Contributions subject to 30% of AGI limitations (50% capital gains appreciated property) . . . . .

Contributions subject to 30% of AGI limitations . . . . .

Contributions subject to 20% of AGI limitations (30% capital gains appreciated property) . . . . .

Taxable state and local refunds to Schedule 1 (Form 1040) line 1 . . . . .

State/local taxes paid in 2024 to flow to the Schedule A . . . . .

State donations and contributions carryover . . . . .

State overpayment applied to next year . . . . .

**Expenses**

Office in home operating expenses . . . . .

Office in home excess casualty losses and depreciation . . . . .

Disallowed investment interest expense . . . . . AMT Reg. Tax

Section 179 expense . . . . .

Operating expenses, from Form WK\_E, Sch E - Rental limitation on deductions when used for personal use . . . . .

Excess depreciation, from Form WK\_E, Sch E - Rental limitation on deductions when used for personal use . . . . .

**Losses**

Short-term capital loss . . . . . AMT Reg. Tax

Long-term capital loss . . . . . AMT Reg. Tax

Net operating loss . . . . . AMT **187,229** Reg. Tax **187,229**

Excess business loss from Form 461 (becomes part of NOL next year) . . . . . AMT Reg. Tax

Qualified REIT and PTP loss carryover . . . . .

QBI loss carryover . . . . . **698,111**

Nonrecaptured net section 1231 losses from WK\_1231C . . . . . AMT Reg. Tax

**Credits**

Mortgage interest credit . . . . .

Credit for prior year minimum tax . . . . .

Foreign Tax credit . . . . . AMT Reg. Tax

District of Columbia first time home owner's credit . . . . .

Residential clean energy credit . . . . .

**Other**

Preparer Fee . . . . .

Overpayment applied to next year's estimates . . . . .

Estimated Tax Payment 1 Estimated Tax Payment 2

Estimated Tax Payment 3 Estimated Tax Payment 4

Federal tax liability for 2210 calculation . . . . . **0**

State tax liability for state 2210 calculation . . . . .

IRA basis . . . . . Taxpayer Spouse

Disaster distributions taxable in 2024 . . . . . Taxpayer Spouse

Disaster distributions taxable in 2025 . . . . . Taxpayer Spouse

Excess repayments from 8915-F . . . . . Taxpayer Spouse

**Passive Activity****At Risk Limitations**

**Net Operating Loss Carryover / Carryback Worksheet**

(This page is not filed with the return. It is for your records only.)

**2023**

Name(s) as shown on return

Tax ID Number

**DARREN K CHRISTENSEN**

Year Carried From	Amount Available For Carryover/Carryback	Amount Used Prior to 2023	Amount Used In 2023	Remaining Carryover
2003				
2004				
2005				
2006				
2007				
2008				
2009				
2010				
2011				
2012				
2013				
2014				
2015				
2016				
2017				
2018				
2019				
2020				
2021				
2022				
2023	187,229			187,229
<b>Totals</b>	187,229			187,229

1. Enter the amount from Form 1045, page 3, line 24, if less than zero . . . . . (187,229)
2. Portion of line 1 that is a farming loss that was carried back. Enter as a positive number. . . . .
3. Excess business loss from Form 461, line 16. Enter as a negative number . . . . .
4. Combine lines 1 through 3. This is your 2023 NOL to carry over to 2024 . . . . . (187,229)



Schedule A - NOL (see instructions)

1	For individuals, subtract your standard deduction or itemized deductions from your adjusted gross income and enter it here. For estates and trusts, enter taxable income increased by the total of the charitable deduction, income distribution deduction, and exemption amount (see instructions) . . . .			1	( 204,157 )
2	Nonbusiness capital losses before limitation. Enter as a positive number (see instructions) . . . . .	2	694		
3	Nonbusiness capital gains (without regard to any section 1202 exclusion) . . . . .	3	11,443		
4	If line 2 is more than line 3, enter the difference. Otherwise, enter -0- . . . . .	4			
5	If line 3 is more than line 2, enter the difference. Otherwise, enter -0- . . . . .	5	10,749		
6	Nonbusiness deductions (see instructions) . . . . .	6	27,700		
7	Nonbusiness income other than capital gains (see instructions) . . . . .	7	23		
8	Add lines 5 and 7 . . . . .	8	10,772		
9	If line 6 is more than line 8, enter the difference. Otherwise, enter -0- . . . . .			9	16,928
10	If line 8 is more than line 6, enter the difference. Otherwise, enter -0-. <b>But don't enter more than line 5</b> . . . . .	10			
11	Business capital losses before limitation. Enter as a positive number . . . . .	11			
12	Business capital gains (without regard to any section 1202 exclusion) . . . . .	12			
13	Add lines 10 and 12 . . . . .	13			
14	Subtract line 13 from line 11. If zero or less, enter -0- . . . . .	14			
15	Add lines 4 and 14 . . . . .	15			
16	Enter the loss, if any, from line 16 of your 2023 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 19, column (3), of Schedule D (Form 1041).) Enter as a positive number. If you don't have a loss on that line (and don't have a section 1202 exclusion), skip lines 16 through 21 and enter on line 22 the amount from line 15 . . . . .	16			
17	Section 1202 exclusion. Enter as a positive number (see instructions) . . . . .			17	
18	Subtract line 17 from line 16. If zero or less, enter -0- . . . . .	18			
19	Enter the loss, if any, from line 21 of your 2023 Schedule D (Form 1040). (For estates and trusts, enter the loss, if any, from line 20 of Schedule D (Form 1041).) Enter as a positive number . . . . .	19			
20	If line 18 is more than line 19, enter the difference. Otherwise, enter -0- . . . . .	20			
21	If line 19 is more than line 18, enter the difference. Otherwise, enter -0- . . . . .			21	
22	Subtract line 20 from line 15. If zero or less, enter -0- . . . . .			22	
23	NOL deduction for losses from other years. Enter as a positive number . . . . .			23	
24	<b>NOL.</b> Combine lines 1, 9, 17, and 21 through 23. If the result is less than zero, enter it here and on page 1, line 1a. If the result is zero or more, you <b>don't</b> have an NOL . . . . .			24	( 187,229 )

2021 / 2022 / 2023

2023

(This page is not filed with the return. It is for your records only.)

Name(s) as shown on return

Identifying number

DARREN K &amp; REBECCA R CHRISTENSEN

	2021	2022	2023	Difference 2022-2023
Filing Status . . . . .			Married Joint	
Number of Dependents . . . . .				
<b>Income</b>				
Wages, salaries, tips, etc. . . . .			36,160	36,160
Taxable interest and dividends . . . .			23	23
Taxable state and local refunds . . . .				
Alimony . . . . .				
Business income (loss) . . . . .			(223,389)	(223,389)
Gains (losses) . . . . .			10,749	10,749
Pensions and IRA distributions . . . .				
Rent and royalty income (loss) . . . .				
Part, S-corps, trusts income (loss) . . .				
Farm income (loss) . . . . .				
Unemployment compensation . . . . .				
Total SS benefits received . . . . .				
Taxable SS benefits . . . . .				
Other income (loss) . . . . .				
<b>Total Income . . . . .</b>			<b>(176,457)</b>	<b>(176,457)</b>
<b>Adjusted Gross Income</b>				
Half of self-employment tax . . . . .				
IRA deduction . . . . .				
Other adjustments . . . . .				
<b>Total Adjusted Gross Income . . . . .</b>			<b>(176,457)</b>	<b>(176,457)</b>
<b>Deductions</b>				
Medical deductions . . . . .				
State and local taxes . . . . .				
Interest . . . . .			15,621	15,621
Contributions . . . . .				
Other deductions . . . . .				
Total itemized deductions . . . . .			15,621	15,621
Standard deduction . . . . .			27,700	27,700
<b>Total deductions claimed . . . . .</b>			<b>27,700</b>	<b>27,700</b>
<b>Qualified Business Income Deduction .</b>				
<b>Tax and Credits</b>				
<b>Taxable Income . . . . .</b>				
Tax . . . . .				
Credits . . . . .				
Self-employment tax . . . . .				
Other taxes . . . . .				
<b>Total Tax . . . . .</b>				
<b>Payments</b>				
Withholdings . . . . .			4,085	4,085
Estimated tax payments . . . . .				
Earned income credit . . . . .				
Other payments and credits . . . . .				
Estimated tax penalty . . . . .				
<b>Overpayment . . . . .</b>			<b>4,085</b>	<b>4,085</b>
Overpayment applied . . . . .				
<b>Refund . . . . .</b>			<b>4,085</b>	<b>4,085</b>
<b>Balance Due . . . . .</b>				
Marginal tax rate . . . . .			10.00	10.00
Effective tax rate . . . . .				

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**Account Transaction Summary****2023**

Name(s) as shown on return

Tax ID Number

DARREN K &amp; REBECCA R CHRISTENSEN

XXX-XX-2003

Account #1

**Financial Institution**

TRUIST BANK

**Routing Transit Number****Account Number****Account Type**

checking

Federal Main Form

Federal Deposit

4,085

**Net Deposit****4,085**

## PLEASE VERIFY BANK INFORMATION

1. Bank Name
2. Bank Routing Transit Number
3. Bank Account Number
4. Bank Account Type

**This information is used to deposit your refund or to pay any amount due. If you have provided incorrect information, or you have closed the account, you are responsible.**

I have reviewed the above information and certify that this information is correct and authorize Royal Legal Solutions to use this account.

Your Signature

Date

Spouse's Signature (If Married Filing Jointly)

Date